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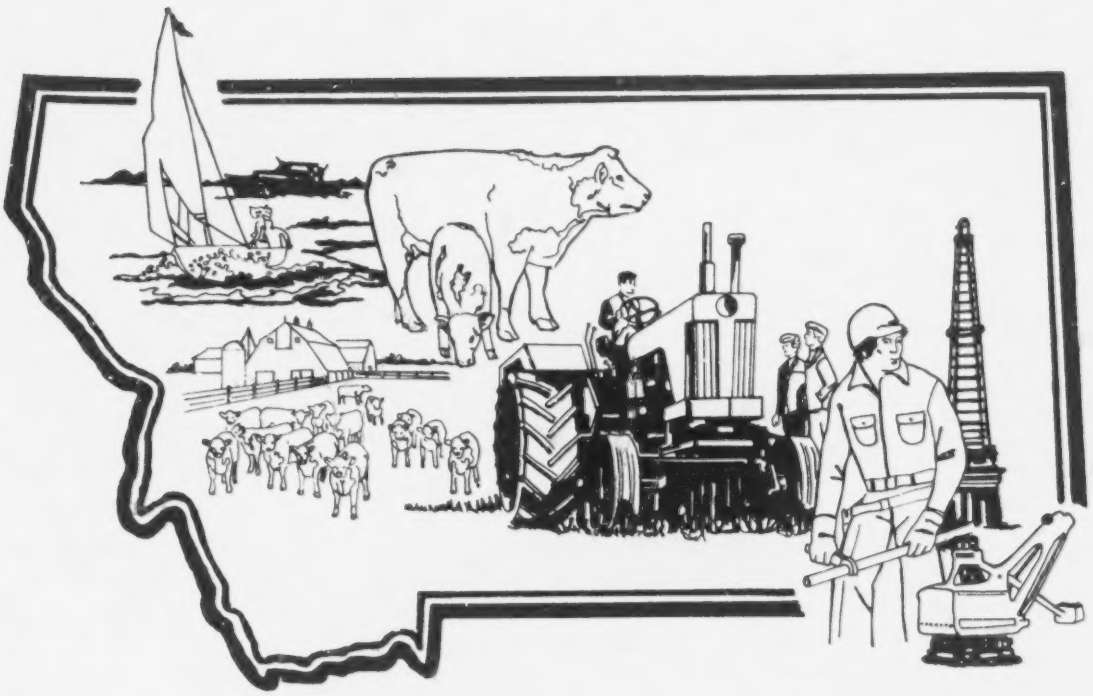
Report of the State Department of Revenue



To the
Governor and Members of the Forty-ninth
Legislative Assembly of the
State of Montana

For the Period
July 1, 1982 to June 30, 1984

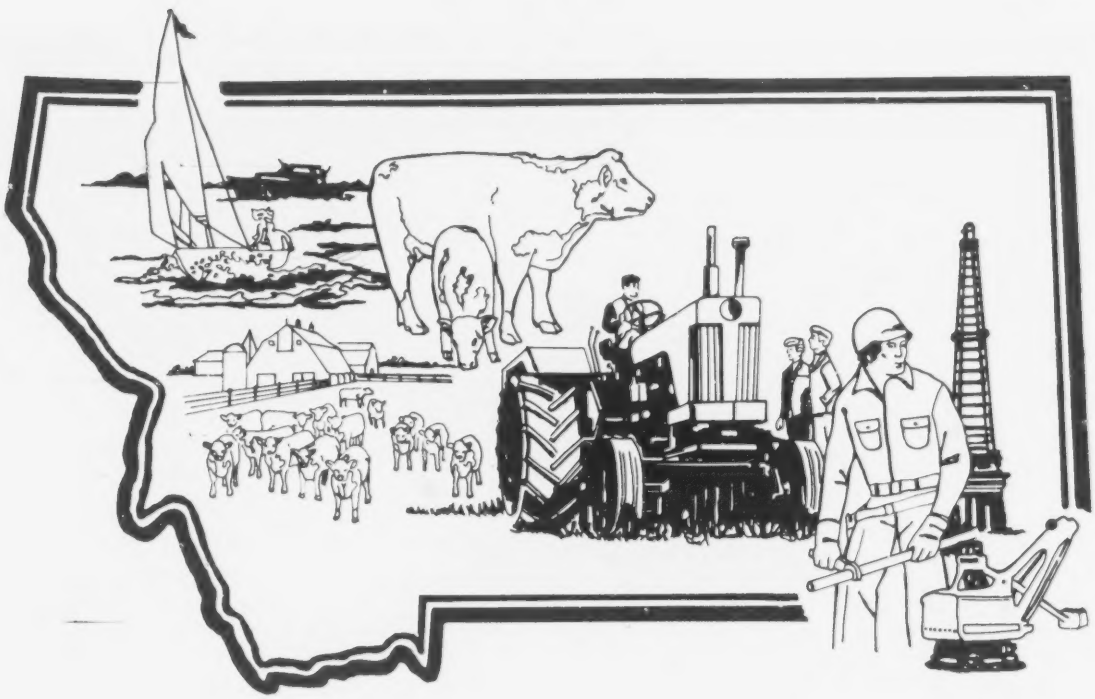
LETTER OF TRANSMITTAL

To Governor Ted Schwinden and Members of the Forty-ninth Montana Legislature:

In compliance with the duty imposed upon the Department of Revenue by Section 15-1-205 of the Montana Code Annotated (1983), the Department herewith submits its Report for the period July 1, 1982 to June 30, 1984.

John D. LaFaver
Director
Department of Revenue

Report of the State Department of Revenue



To the
Governor and Members of the Forty-ninth
Legislative Assembly of the
State of Montana

For the Period
July 1, 1982 to June 30, 1984

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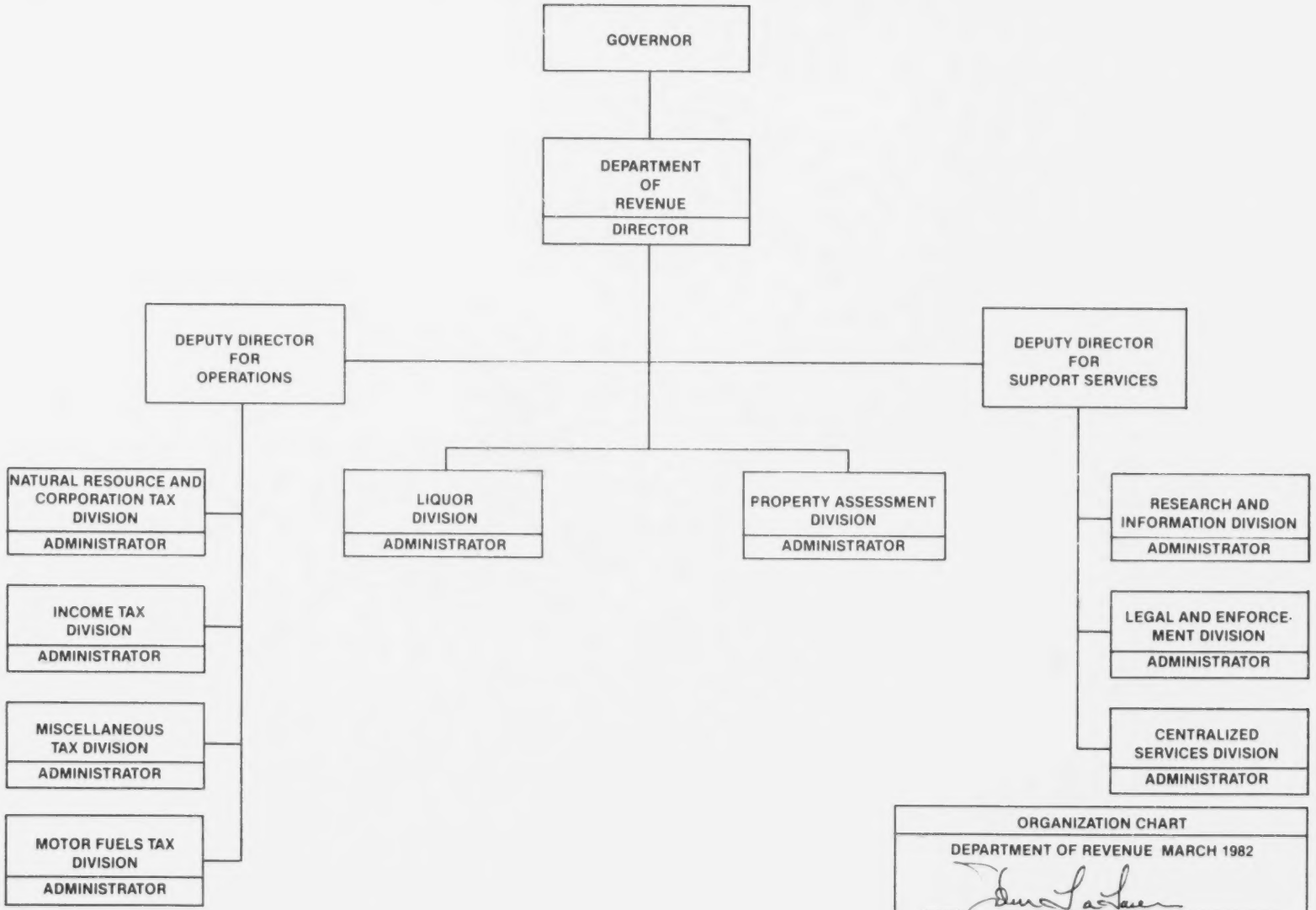


ORGANIZATION CHART

DEPARTMENT OF REVENUE MARCH 1982

Director of Revenue

Approved

Governor

STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is charged with several duties by section 15-1-201 M.C.A. (1981). These duties fall into five main categories:

1. General supervision over the administration of state tax laws;
2. Assessment of intercounty property and apportionment of these assessments to the counties in which the properties are located;
3. Equalization of valuation of taxable property;
4. Continuing research aimed at greater efficiency in administration of tax laws and at formulation of the legislation which will result in more equitable and just taxation; and
5. Supervision of the sale and taxation of distilled spirits, wine, and beer.

The Department of Revenue consists of six operating divisions which have administrative responsibility for tax laws. Three additional support divisions perform a variety of internal functions within the Department.

The Director's Office manages the overall operation of the Department. It also provides personnel and training support. The Director invites telephone inquiries from individuals with concerns about Department policies or problems not dealt with by the divisions. Th telephone number of the Director's Office is 444-2460.

A description of the administrative responsibility and the telephone number of each operating division are listed below.

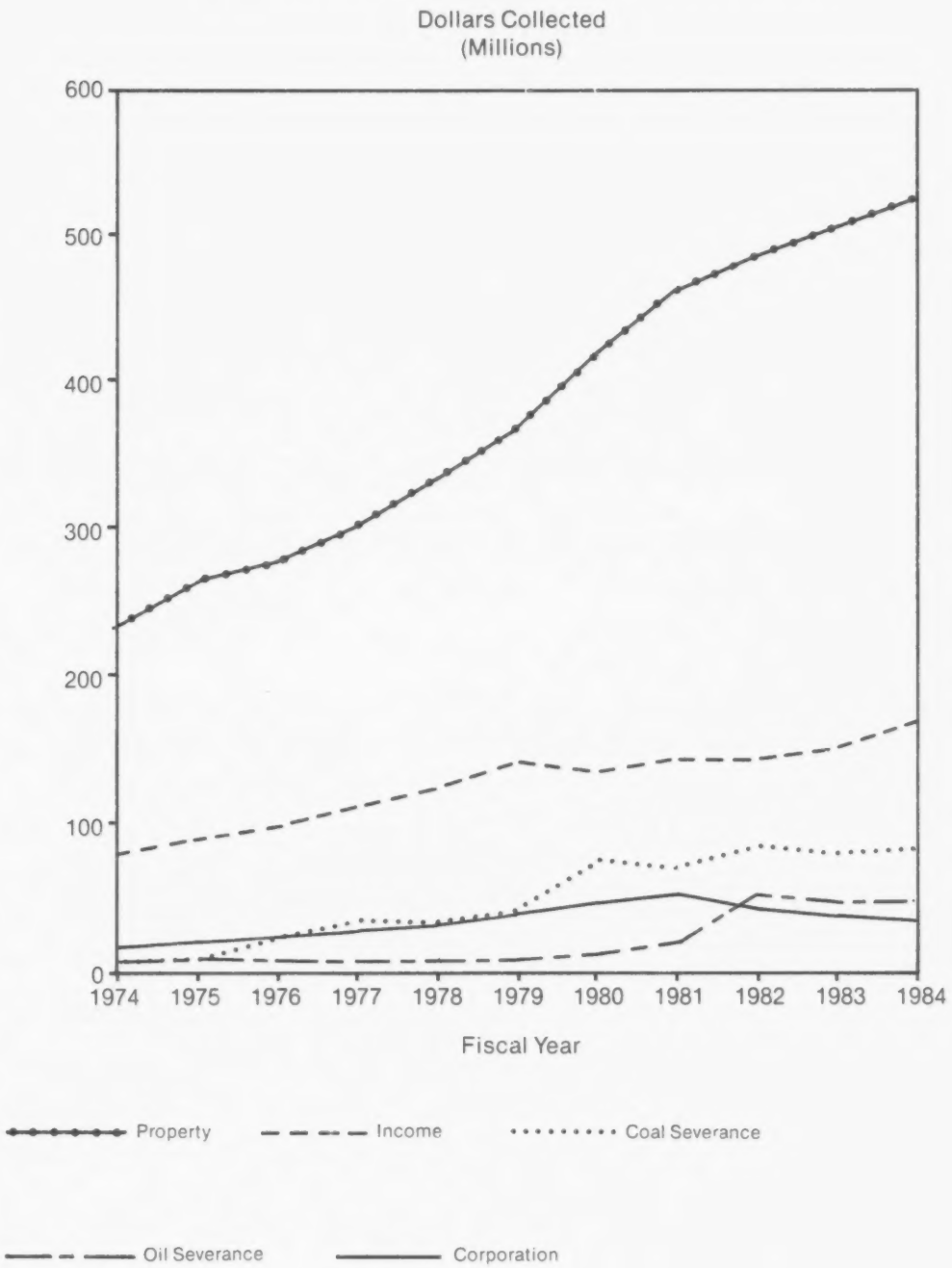
DIVISION	TELEPHONE	ADMINISTRATIVE RESPONSIBILITY
Natural Resources and Corporation Tax	444-2441	Corporation License Tax Corporation Income Tax Coal Severance Tax Electrical Energy Producers License Tax Metalliferous Mines License Tax Micaceous Minerals Mines License Tax Oil and Natural Gas Severance Tax Resource Indemnity Trust Tax Coal Retailers License Tax Cement and Gypsum Producers License Tax
Income Tax	444-2837	Individual Income Tax
Liquor	444-2540	Laws governing sale, taxation, and consumption of distilled spirits, wine and beer.
Motor Fuels	444-3474	Licenses and taxes pertaining to gasoline and special fuels.
Property Assessment	444-2808	Property tax laws

Miscellaneous Tax	444-2465	Abandoned Property Cigarette Tax Cigarette Wholesaler and Retailer License Consumer Counsel Tax Contractor's Gross Receipts Tax Escheated Estates Express Company License Tax Freight Line Company License Tax Inheritance Tax Minimum Cigarette Price Law Public Contractor's License Rural Electric and Telephone Cooperative License Tax Sleeping Car Company Tax Store License Tax Telephone Company License Tax Tobacco Products Tax Tramway Gross Receipts Tax

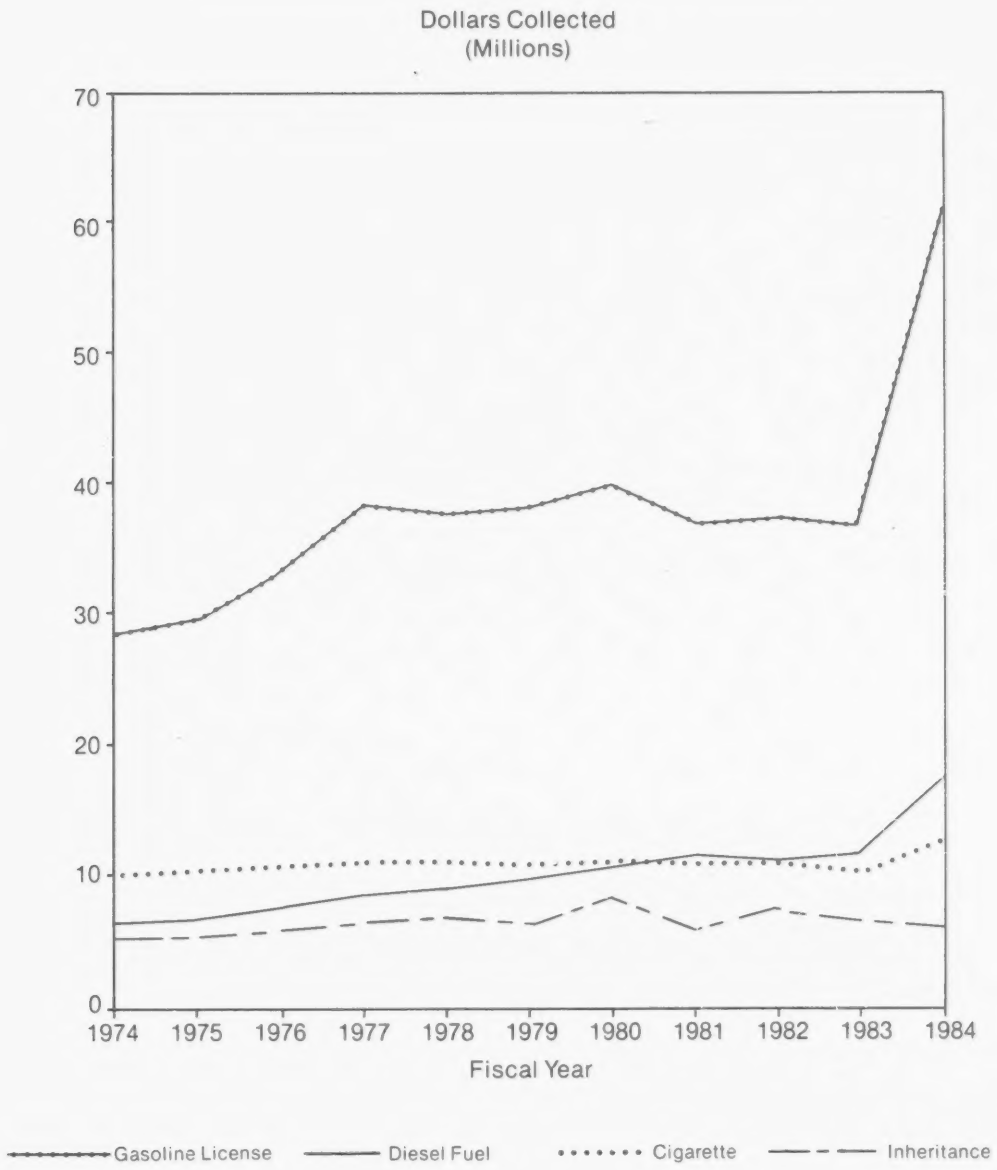
The support divisions of the Department perform a wide array of tasks, most of which relate to internal administration. The following table gives the telephone numbers and lists the primary duties of the support divisions.

DIVISION	TELEPHONE	FUNCTION
Centralized Services	444-3418	Process department cash receipts, payroll, and accounting documents. Perform internal audits. Maintain supplies and provide mail service. Collection of bad debts owed the state.
Legal and Enforcement	444-2846	Enforce compliance with statutes governing the sale of alcoholic beverages. Investigate tax and welfare fraud cases. Provide the Department legal services. Provide child support enforcement. Investigate medicaid fraud.
Research and Information	444-3149	Provide data and word processing. Estimate revenue from tax sources. Generate statistical reports. Provide information to the public on all aspects of the state's tax structure.

REVENUE COLLECTIONS BY TOP FIVE SOURCES



COLLECTIONS BY OTHER MAJOR SOURCES



DEPARTMENT OF REVENUE COLLECTIONS — 1980-1984 (Fiscal Years)*

	1980	1981	1982	1983	1984
Abandoned Property	$ 428,038	$ 274,552	$ 397,919	$ 353,353	$ 179,731
Aviation Fuel Tax	384,216	386,790	323,510	325,187	347,762
Bad Debt Collections	115,677	146,078	225,924	304,887	225,590
Campaign Fund Check-Off	24,891	4,800	4,111	4,323	3,540
Camper Decal Fee	12,185	10,707	9,862	9,602	8,811
Cement & Gypsum Taxes & Licenses	129,886	136,314	136,942	96,685	117,213
Cigarette Tax	11,153,889	11,162,433	11,233,044	10,580,701	12,652,027
Cigarette Wholesalers & Retail License	20,115	17,295	15,470	17,425	16,000
Coal Severance Tax	75,124,932	70,415,018	86,186,886	80,045,016	82,823,426
Consumer Counsel Tax	384,653	396,998	561,081	440,605	666,566
Contractor's Gross Receipts Tax (Net)	1,728,618	391,337	234,907	1,113,275	1,035,416
Corporation License Tax	45,623,189	52,900,964	44,630,472	36,207,777	35,396,240
Diesel Fuel Tax	10,787,516	11,705,212	11,697,235	11,877,324	17,793,066
Electrical Energy Producers' License Tax	2,060,960	1,367,959	1,753,173	1,546,157	2,413,172
Escheated Estates (Net)	33,734	41,728	427,323	(153,235)	75,754
Freight Line Company Tax	956,356	1,200,092	1,344,761	1,432,164	1,333,899
Gasoline License Tax	39,917,484	36,857,986	37,395,507	36,687,189	61,088,589
Income Tax Withheld	116,291,843	118,853,268	131,393,056	141,229,169	150,233,302
Income Tax All Other	18,695,783	27,183,201	12,410,694	10,555,004	20,113,042
Inheritance Tax (Net)	8,537,241	6,165,727	7,680,529	6,398,489	6,318,078
Metalliferous Mines License Tax	2,516,819	1,564,568	1,861,208	1,542,061	2,630,135
Micaceous Mineral Mines License Tax	11,802	10,794	10,432	9,824	8,941
Natural Gas Severance Tax	1,264,025	2,116,291	2,659,811	2,649,726	2,797,996
Net Proceeds Penalties	11,825	6,050	8,200	15,950	7,975
Oil Severance Tax	10,544,555	19,578,173	51,073,425	45,228,535	49,029,017
Public Contractor's License Tax	164,620	174,570	184,045	194,085	14,588
Resource Indemnity Trust Tax	3,630,321	4,959,024	7,159,153	7,780,721	6,716,089
Rural Electric & Telephone Licenses Tax	11,030	10,698	12,453	10,788	13,030
Store License Tax	307,521	284,685	301,367	283,123	285,896
Telephone License Tax	1,783,776	2,039,384	2,167,815	2,463,670	2,580,543
Tobacco Products Tax	397,831	464,768	519,448	581,203	657,733
Other**	12,501	13,327	16,167	17,939	19,867
Totals	$ 353,067,832	$ 370,840,791	$ 414,035,930	$ 399,848,722	$ 457,603,034

** Source SBAS Report 635*

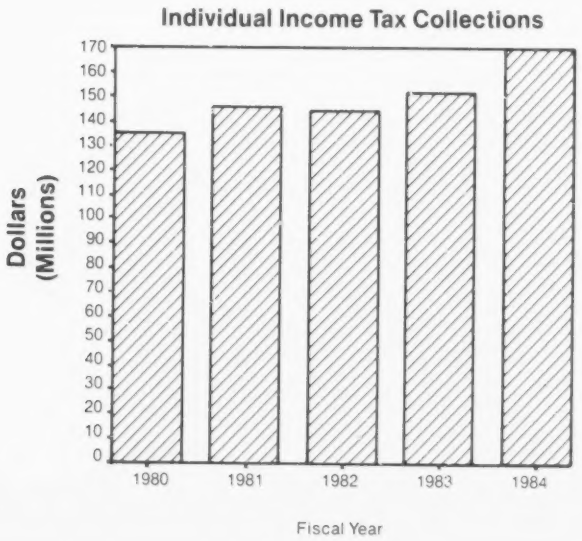
*** Includes Coal Dealers' License, Gasoline Dealers' Refund Permits, National Housing Tax, and Tramway Tax*

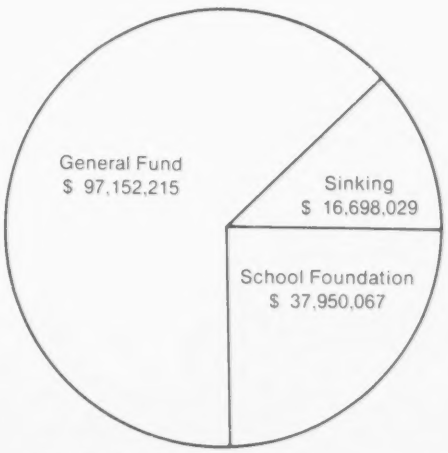
II. INCOME TAX

Individual income tax is collected at rates ranging from 2% to 11% of Montana taxable income. The income tax is Montana's largest tax source. It is distributed 64% to the state General Fund, 25% to the School Foundation Program, and 11% to the Sinking Fund for retirement of state bonds.

In many cases, employers who withhold wages for Federal tax purposes must withhold for Montana income tax. For calendar year 1982, wages were withheld on 283,844 returns.

Individuals, except farmers or ranchers, must make **declarations of estimated tax** for net income (from sources other than wages, salaries, bonuses, or other payments received for work) expected to equal or exceed income from wages salaries, bonuses or other payments received for work. In calendar year 1982, 6,686 returns included estimates of tax payments.





Distribution of Income Tax Collections, FY83

Since 1981, Montana's income tax has been INDEXED to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below.

FAMILY OF 4*

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1981	$27,590	$927	$1,000
1982	29,290	980	1,107

INDIVIDUAL ***

Tax Year	Gross Income**	Indexation	Indexation
1981	$13,240	$519	$ 605
1982	14,060	549	671

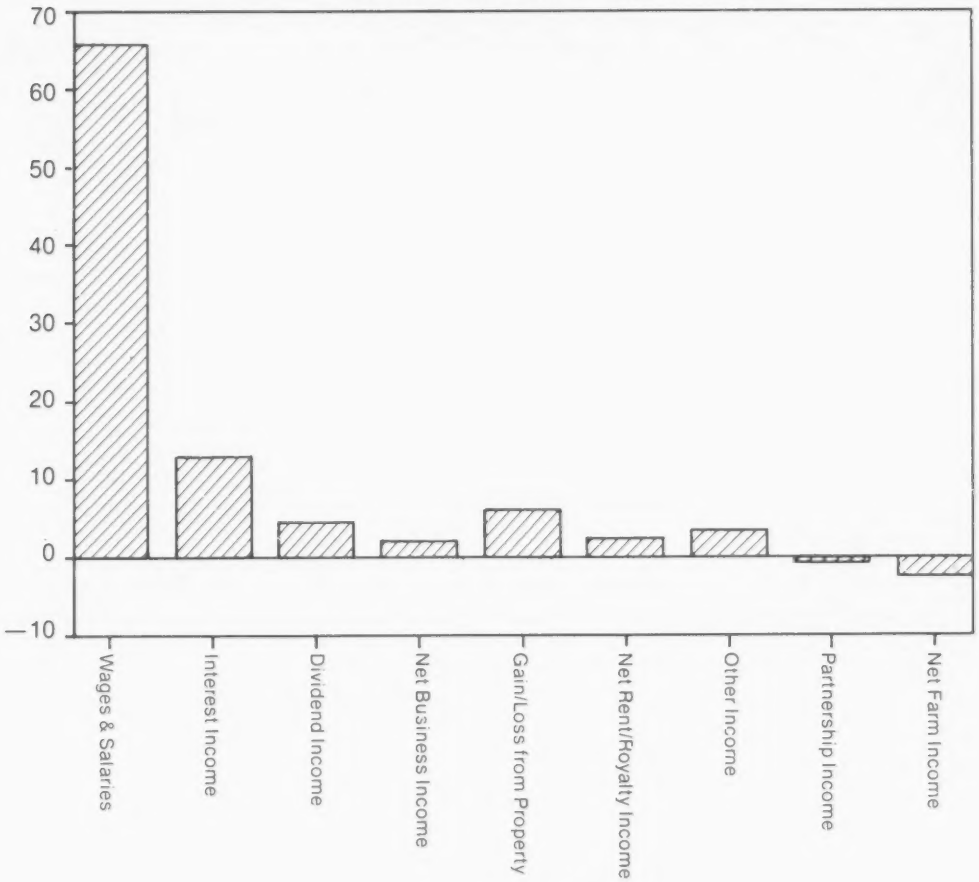
* *Deductions assumed to be 30% of gross income.*

** *Gross income is assumed to gross at same rate as CPI.*

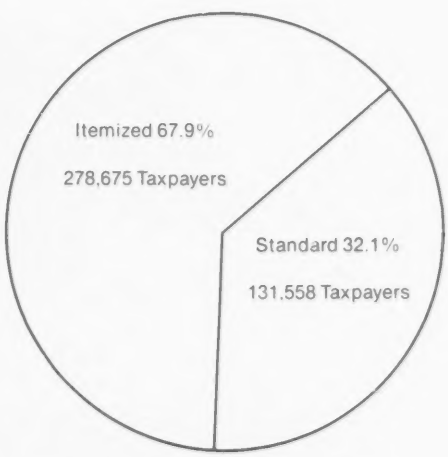
*** *Claiming standard deduction.*

Components of Reported Income

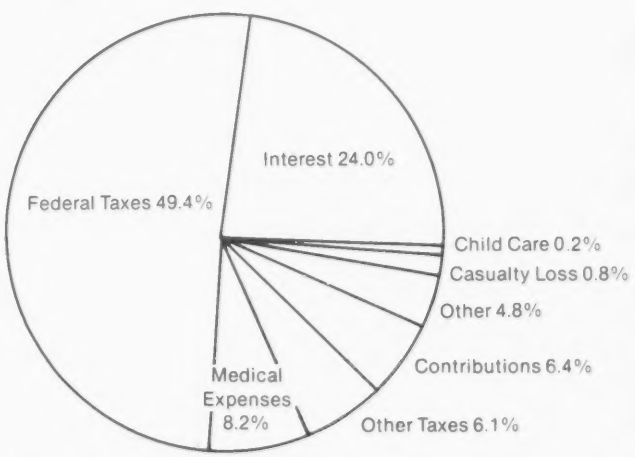
(Percent Distribution — 1982 Returns)



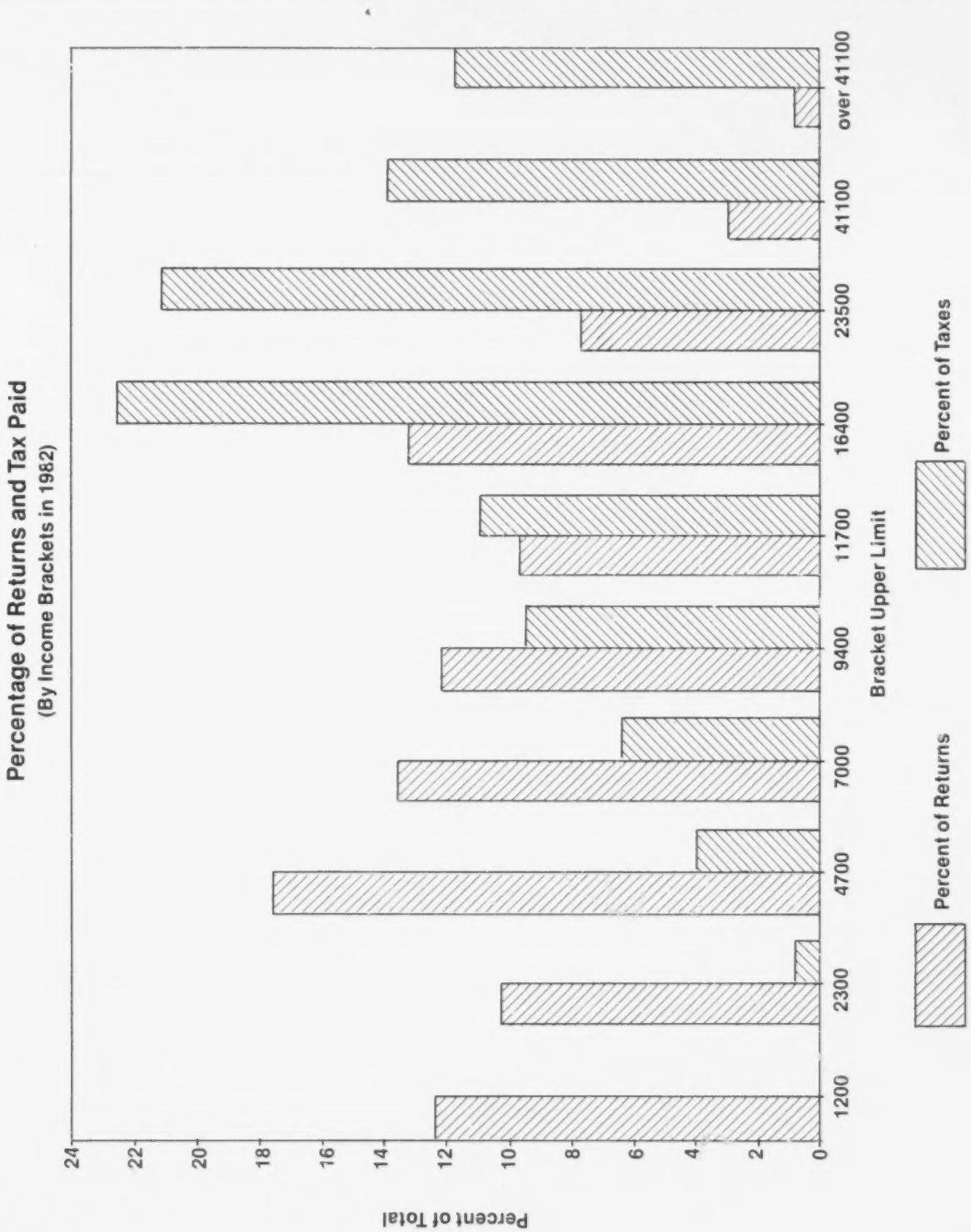
Deductions 1982 Returns



Number of Taxpayers Claiming Standard Deduction and Itemizing



Type of Deduction (by %) Claimed on Itemized Returns


Percentage of Returns and Tax Paid
(By Income Brackets in 1982)
Percent of Total
0
2
4
6
8
10
12
14
16
18
20
22
24
1200
2300
4700
7000
9400
11700
16400
23500
41100
over 41100
Bracket Upper Limit
Percent of Returns
Percent of Taxes

Montana Individual Income Tax Returns for 1982
(Summary of Returns Received and Processed as of December 6, 1983)

Montana Taxable Income Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< or = 0	55,197	134,355	26,566	214,193,940	28,631	5,459,564	191,271,085	0	0
1 - 999	36,557	50,514	15,939	34,400,167	20,618	8,543,938	109,187,365	18,390,994	376,329
1,000 - 1,999	34,557	50,406	16,400	37,929,283	18,157	12,520,873	149,531,146	51,379,363	1,135,864
2,000 - 2,999	29,324	45,914	15,429	41,584,017	13,895	13,447,470	171,293,096	73,007,745	1,907,910
3,000 - 3,999	25,601	41,662	14,477	43,230,049	11,124	13,706,821	185,451,914	89,353,619	2,678,027
4,000 - 4,999	23,410	39,446	14,448	49,154,556	8,962	13,356,719	204,778,260	105,203,297	3,399,156
5,000 - 5,999	21,280	36,647	13,927	53,445,416	7,353	12,663,998	217,406,738	116,872,243	4,099,211
6,000 - 6,999	19,859	35,425	14,404	58,858,713	5,455	10,384,842	231,594,737	129,096,957	4,826,956
7,000 - 7,999	18,739	34,791	14,575	64,996,256	4,164	8,321,664	246,367,475	140,387,998	5,575,185
8,000 - 8,999	17,430	32,847	14,237	68,440,163	3,193	6,879,264	254,163,761	148,003,418	6,230,969
9,000 - 9,999	16,687	32,417	14,387	74,546,503	2,300	5,266,855	268,564,529	158,323,930	6,991,594
10,000 - 10,999	14,747	29,383	13,015	73,039,379	1,732	4,187,460	259,507,735	154,691,033	7,200,738
11,000 - 11,999	13,827	28,419	12,537	77,642,751	1,290	3,305,560	266,520,669	158,885,907	7,726,542
12,000 - 12,999	11,894	25,357	10,924	73,017,436	970	2,490,911	247,925,334	148,591,847	7,569,880
13,000 - 13,999	10,581	23,144	9,855	70,866,383	726	1,883,052	237,246,308	142,756,331	7,579,512
14,000 - 14,999	9,256	20,863	8,696	66,038,809	560	1,453,760	221,287,501	134,186,414	7,375,020
15,000 - 15,999	8,061	18,831	7,618	61,677,637	443	1,136,960	205,359,005	124,854,349	7,062,211
16,000 - 16,999	6,758	15,970	6,455	56,376,350	303	786,720	183,537,956	111,364,780	6,467,325
17,000 - 17,999	5,615	13,775	5,356	50,151,586	259	672,320	161,942,218	98,171,640	5,876,337
18,000 - 18,999	4,776	11,815	4,561	44,782,955	215	538,560	144,678,138	88,253,198	5,425,871
19,000 - 19,999	3,795	9,526	3,646	36,570,205	149	385,440	119,824,584	73,921,633	4,652,990
20,000 - 20,999	3,285	8,203	3,164	34,130,974	121	290,400	109,434,759	67,304,051	4,326,164
21,000 - 21,999	2,644	6,816	2,548	29,020,972	96	214,720	92,449,451	56,809,610	3,719,484
22,000 - 22,999	2,280	5,943	2,170	25,365,691	110	281,600	82,489,064	51,259,364	3,411,806
23,000 - 23,999	1,811	4,781	1,749	22,038,003	62	156,640	69,213,518	42,523,960	2,874,839
24,000 - 24,999	1,428	3,697	1,361	18,215,081	67	163,680	56,806,744	34,956,827	2,407,636
25,000 - 25,999	1,255	3,291	1,210	16,875,726	45	105,600	52,055,175	31,982,806	2,242,035
26,000 - 26,999	1,067	2,739	1,021	14,492,821	46	107,360	45,448,182	28,271,559	2,014,153
27,000 - 27,999	908	2,359	866	12,849,711	42	103,840	40,112,878	24,942,120	1,802,355
28,000 - 28,999	786	2,069	751	11,710,880	35	80,960	36,122,585	22,385,134	1,639,620
29,000 - 29,999	631	1,653	599	10,099,829	32	77,440	30,330,594	18,599,568	1,379,166
30,000 - 30,999	546	1,470	513	8,332,588	33	79,200	26,445,529	16,652,936	1,249,274
31,000 - 31,999	460	1,200	431	7,996,611	29	70,400	23,685,030	14,490,624	1,098,565
32,000 - 32,999	420	1,063	391	7,221,464	29	68,640	21,932,253	13,644,179	1,044,397
33,000 - 33,999	334	846	309	6,066,714	25	51,040	18,109,423	11,195,062	865,019
34,000 - 34,999	308	817	283	5,508,781	25	66,880	16,966,163	10,622,384	827,556
35,000 - 35,999	298	744	279	5,464,009	19	51,040	16,792,690	10,578,396	830,779
36,000 - 36,999	254	654	238	5,298,599	16	35,200	15,215,235	9,267,405	733,212
37,000 - 37,999	248	648	228	5,197,807	20	49,280	15,161,973	9,305,603	741,597
38,000 - 38,999	232	631	214	5,001,733	18	44,000	14,566,315	8,926,881	715,922
39,000 - 39,999	184	461	169	3,358,021	15	35,200	11,093,732	7,288,613	586,662
40,000 - 49,999	1,288	3,346	1,199	31,741,621	89	207,680	91,996,140	56,905,202	4,750,026
50,000 - 59,999	535	1,430	495	15,425,512	40	82,720	46,062,927	29,211,335	2,585,710
60,000 - 69,999	316	795	303	10,893,121	13	35,200	32,088,036	20,414,494	1,874,926
70,000 - 79,999	174	482	163	7,022,159	11	26,400	20,512,107	13,011,055	1,227,112
80,000 - 89,999	130	348	124	6,318,765	6	12,320	17,667,833	11,009,630	1,058,568
90,000 - 99,999	88	244	87	4,769,006	1	1,760	13,355,505	8,355,493	815,882
100,000 - 109,999	76	202	74	4,020,320	2	5,280	12,207,067	7,990,508	789,808
110,000 - 119,999	43	99	38	3,870,047	5	12,320	8,915,707	4,939,850	492,947
120,000 -	253	606	246	31,775,797	7	17,600	94,395,503	62,032,449	6,526,797
Totals-	410,233	789,144	278,675	1,721,024,917	131,558	129,927,151	5,026,529,502	2,970,553,794	158,789,644

* Filing separately on the same return counts as two returns.

Montana Individual Income Tax Returns for 1983
(Summary of Returns Received and Processed as of January 8, 1985)

Montana Taxable Income Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< or = 0	52,663	138,482	24,196	216,682,394	28,467	6,303,784	208,630,324-	0	0
- 999	35,390	49,288	13,784	31,129,210	21,606	9,164,649	105,722,243	17,748,915	356,236
1,000- 1,999	33,014	48,464	14,166	34,724,889	18,848	13,103,862	143,742,767	49,113,302	1,084,437
2,000- 2,999	28,763	45,137	13,722	37,694,156	15,041	14,620,512	167,269,525	71,556,500	1,851,069
3,000- 3,999	24,745	40,354	12,781	39,609,752	11,964	14,807,207	179,533,127	86,356,064	2,563,444
4,000- 4,999	22,296	37,286	12,537	42,979,938	9,759	14,587,006	193,513,289	100,191,822	3,209,373
5,000- 5,999	20,276	34,724	12,143	44,854,855	8,133	14,144,973	203,680,362	111,364,144	3,865,620
6,000- 6,999	18,715	33,414	12,390	50,010,313	6,325	12,218,786	215,759,368	121,475,635	4,502,213
7,000- 7,999	17,877	33,065	12,841	56,375,061	5,036	10,214,826	232,229,716	133,920,910	5,250,445
8,000- 8,999	16,433	30,570	12,404	58,410,256	4,029	8,581,176	235,940,763	139,626,740	5,814,266
9,000- 9,999	15,975	30,335	12,778	64,667,300	3,197	7,241,260	252,650,031	151,652,958	6,619,478
10,000- 10,999	14,397	28,153	12,060	65,535,517	2,337	5,621,879	249,272,718	151,105,133	6,949,383
11,000- 11,999	13,730	27,867	11,909	70,372,124	1,821	4,649,161	259,647,090	157,889,365	7,592,390
12,000- 12,999	12,305	25,594	10,965	69,436,023	1,340	3,473,927	251,091,980	153,633,163	7,713,154
13,000- 13,999	10,989	23,703	9,941	67,105,426	1,048	2,798,711	240,909,129	148,262,448	7,773,061
14,000- 14,999	9,968	21,958	9,157	66,143,230	811	2,145,600	233,769,905	144,409,262	7,844,619
15,000- 15,999	8,601	19,400	7,989	61,156,709	612	1,618,200	214,593,389	133,208,697	7,457,106
16,000- 16,999	7,667	17,859	7,184	58,064,256	483	1,276,200	202,905,049	126,424,315	7,263,197
17,000- 17,999	6,376	15,146	6,015	51,796,374	361	948,600	178,809,704	111,531,204	6,594,798
18,000- 18,999	5,424	13,245	5,131	46,973,969	293	774,000	160,720,653	100,262,348	6,094,697
19,000- 19,999	4,542	11,088	4,339	42,128,746	203	516,600	141,789,700	88,510,194	5,513,259
20,000- 20,999	3,833	9,590	3,686	38,442,037	147	365,400	126,548,599	78,535,952	4,998,437
21,000- 21,999	3,209	8,197	3,070	33,532,244	139	365,400	110,694,233	68,936,477	4,471,431
22,000- 22,999	2,722	6,988	2,615	28,908,047	107	279,000	97,096,608	61,206,904	4,038,773
23,000- 23,999	2,224	5,572	2,133	25,865,356	91	232,200	83,667,117	52,220,624	3,498,910
24,000- 24,999	1,782	4,654	1,698	20,557,021	84	205,200	68,877,324	43,647,142	2,974,869
25,000- 25,999	1,551	4,097	1,476	19,026,297	75	201,600	62,701,113	39,541,773	2,744,492
26,000- 26,999	1,225	3,112	1,176	15,401,809	49	111,600	50,954,633	32,455,102	2,290,070
27,000- 27,999	1,063	2,788	1,017	14,503,799	46	122,400	46,535,831	29,233,948	2,094,297
28,000- 28,999	873	2,288	825	11,725,791	48	127,800	38,912,695	24,865,806	1,805,688
29,000- 29,999	740	1,902	707	10,591,236	33	77,400	34,320,599	21,827,071	1,605,548
30,000- 30,999	660	1,692	616	9,658,247	44	106,200	31,501,187	20,113,734	1,496,616
31,000- 31,999	595	1,542	564	9,304,536	31	75,600	29,597,403	18,738,096	1,409,746
32,000- 32,999	541	1,393	510	8,582,897	31	79,200	27,581,175	17,579,637	1,336,015
33,000- 33,999	443	1,128	417	7,482,671	26	70,200	23,456,174	14,822,014	1,136,688
34,000- 34,999	406	1,054	383	7,059,699	23	57,600	22,133,776	14,006,072	1,083,955
35,000- 35,999	343	878	323	6,678,911	20	50,400	19,739,345	12,167,448	949,227
36,000- 36,999	317	813	299	6,202,895	18	45,000	18,590,442	11,562,704	909,029
37,000- 37,999	277	694	265	5,159,289	12	27,000	16,237,498	10,386,807	822,636
38,000- 38,999	219	560	210	4,695,813	9	25,200	13,685,185	8,428,331	672,014
39,000- 39,999	215	553	199	4,341,450	16	43,200	13,407,498	8,492,863	681,600
40,000- 49,999	1,380	3,493	1,310	32,674,351	70	158,400	97,504,326	61,318,809	5,093,150
50,000- 59,999	640	1,710	604	19,889,112	36	81,000	56,544,050	34,928,762	3,074,167
60,000- 69,999	367	990	350	12,698,762	17	43,200	37,405,747	23,713,727	2,168,111
70,000- 79,999	220	569	215	9,805,337	5	14,400	26,779,244	16,414,500	1,541,597
80,000- 89,999	126	341	123	5,716,099	3	9,000	16,667,768	10,615,282	1,016,481
90,000- 99,999	100	267	99	4,562,861	1	3,600	14,304,618	9,482,060	923,026
100,000-109,999	77	189	76	4,847,812	1	1,800	13,080,256	8,049,235	793,015
110,000-119,999	47	123	46	3,638,546	1	3,600	9,141,562	5,381,184	535,532
120,000-	208	542	208	28,461,401	0	0	82,162,524	53,182,756	5,600,508
Totals-	406,549	792,851	263,652	1,685,864,824	142,897	151,793,519	5,144,748,708	3,110,097,939	167,677,873

* Filing separately on the same return counts as two returns.

INCOME TAX CREDITS

Taxpayers in Montana are allowed income tax credits for energy conservation, nonfossil energy, and investment in certain business related equipment. The amount that can be claimed as an Investment Tax Credit was reduced, in 1983, from 30% to 5% of the allowable federal credit for individuals and small businesses (10 shareholders or fewer). In 1983, the credit was also limited to $500 per taxpayer. The Energy Conservation Credit is allowed for the portion of a capital investment used to conserve energy in a building. A Nonfossil Energy Credit may be claimed for part of a taxpayer's expense installing in her/his residence, an energy system that uses a nonfossil form of energy generation. The number of taxpayers claiming each credit and the average amount of the credit for each 1982 taxable income bracket are shown below.

CY 1982

Taxable Income Bracket	Energy Conservation		Nonfossil Energy		Investment*	
	#	Average Credit	#	Average Credit	#	Average Credit
$ 0- 1,200	591	$ 35.60	36	$ 55.50	2,352	$ 62.58
1,200- 2,300	494	32.32	32	243.31	2,384	36.18
2,300- 4,700	1,154	33.93	93	115.90	5,287	75.65
4,700- 7,000	1,362	36.82	81	48.01	4,657	113.60
7,000- 9,400	1,567	33.21	86	64.86	3,978	155.41
9,400-11,700	1,758	32.70	96	61.65	3,296	173.36
11,700-16,400	2,864	34.32	197	67.23	4,965	217.55
16,400-23,500	2,002	39.49	120	85.13	3,666	320.65
23,500-41,100	859	49.58	48	111.27	2,894	543.30
41,100+	229	58.39	21	467.95	1,341	1,143.16
Total	12,880	$ 987,048	810	$ 74,576	34,820	$ 7,713,017

Montana taxpayers, 65 years old or over, may **exclude interest earnings** of $800 per year ($1,600 for joint returns) from taxation. The first $3,600 in **retirement benefits** from various government pension plans and the first $360 from private pension plans are also excluded from taxation.

Taxpayers, 62 years old or over, may claim a tax credit for a portion of the property tax or rent paid on their principal dwellings. The amount of credit varies according to income level and was limited to $150 for taxable years 1981 and 1982. The 1983 legislature increased the maximum credit to $400.

* These numbers reflect the pre-1983 statute which allowed 30% of the federal credit to be taken.

III. NONRENEWABLE NATURAL RESOURCE TAXATION

A. SEVERANCE AND LICENSE TAXES

Resource Indemnity Tax

All producers of nonrenewable resources are required to pay a resource indemnity tax of $25 per year plus 0.5% of the gross value in excess of $5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

Resource Indemnity Tax Collections by Mineral

	FY83	FY84
Coal	$ 1,897,861	$ 1,300,665*
Oil	4,783,438	4,279,714
Natural Gas	537,871	589,348
Metals	457,629	397,243
Other	225,130	136,355
Total	$ 7,901,928	$ 6,703,325

Resource Indemnity Trust. Principal, and Interest

Principal of the trust as of:

June 30, 1983	$ 35,461,028
June 30, 1984	$ 42,084,618

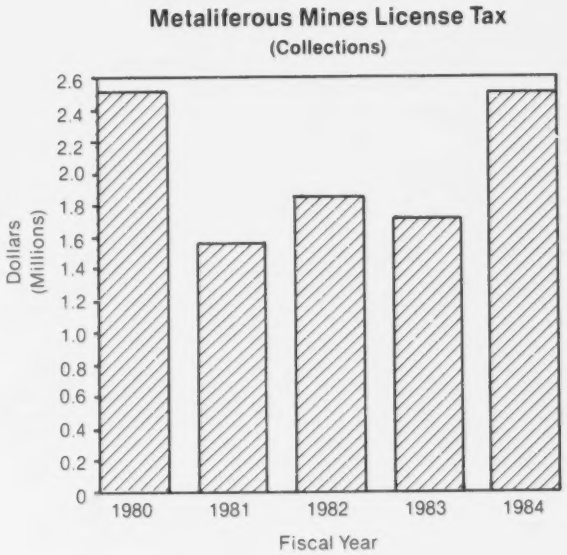
Interest earned on the trust:

FY 83	$ 3,789,855
FY 84	$ 4,509,922

* $32,295 in additional Resource Indemnity Tax revenues are being contested in court and are not included in this figure.

Metaliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a severance tax which is based on the gross value of the product. The following rates become effective on July 1, 1985.



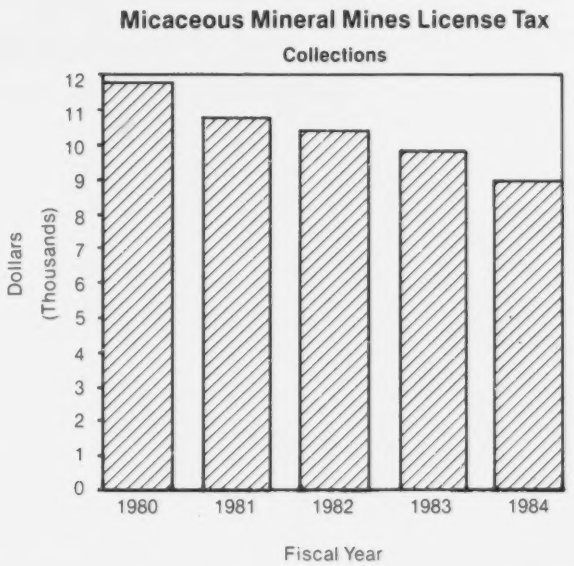
Gross Value	Tax Rate (% of Gross Value)
First $250,000	0%
More than $250,000 but not more than $500,000	.5% of the increment over $250,000
More than $500,000 but not more than $1,000,000	1% of the increment over $500,000
More than $1,000,000	1.5% of the increment over $1,000,000

Of the taxes collected, 67% are deposited in the General Fund and 33% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining.

	FY 80	FY 81	FY 82	FY 83	FY 84
Number of producers	22	19	17	12	23
Gross value of production	$ 175,881,783	$ 109,843,206	$ 131,574,065	$ 116,371,436	$ 172,820,143
Total tax paid	$ 2,516,820	$ 1,564,569	$ 1,861,208	$ 1,711,247	$ 2,497,382

Micaceous Mineral Mines License Tax

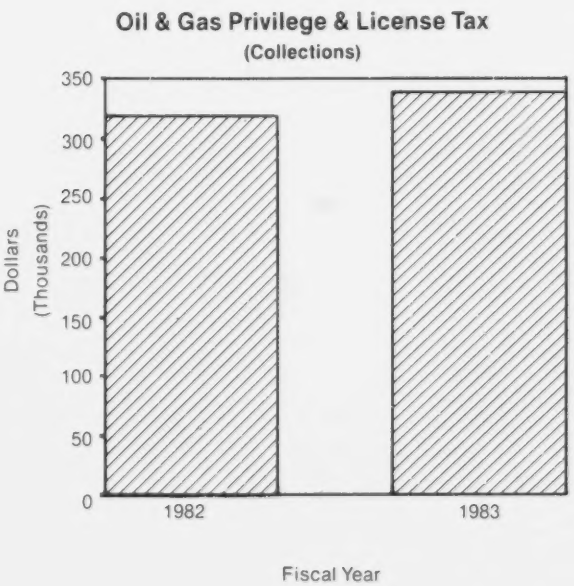
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals or hydrous silicate pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.



	FY 80	FY 81	FY 82	FY 83	FY 84
Number of Mines	2	3	2	2	2
Tons Produced	236,002	216,263	208,647	196,482	178,819
Tax Paid	$11,801	$10,793	$10,432	$ 9,824	$ 8,948

Oil and Gas Producers Privilege and License Tax

Oil and gas producers pay a quarterly tax not over 8/10 of 1% of the market value of all oil or natural gas produced, stored or marketed within the state. The tax collections fund the operations of the Board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is .08%.



	FY 82	FY 83
Tax collected on oil	$ 286,989	$302,394
Tax collected on natural gas	32,731	35,675
Total collections	$ 319,720	$ 338,069

Oil or Natural Gas Severance Tax

Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 6% of gross value per lease. On April 1, 1985, the severance tax will decrease to 5% of gross value. Natural gas produced from within Montana is subject to a severance tax of 2.65% of total gross value. Gross value of oil and natural gas is determined by taking the total number of barrels or cubic feet produced each month of the year at the average value at the mouth of the well. Government and allotted Indian royalties are exempt from the tax.

Oil and natural gas severance taxes are allocated as follows:

Local Government Block Grant— 33 1/3% of the oil severance tax, not to exceed $42 million for the biennium ending June 30, 1985.

Local Governments — the amount, if any, by which the tax collected within a county for any fiscal year, exceeds collections in the county from the previous year by reason of increased production (distributed between municipalities and counties based on population).

State General Fund — the amount not allocated to the local government block grant account or to counties.

Crude Oil Severance Tax

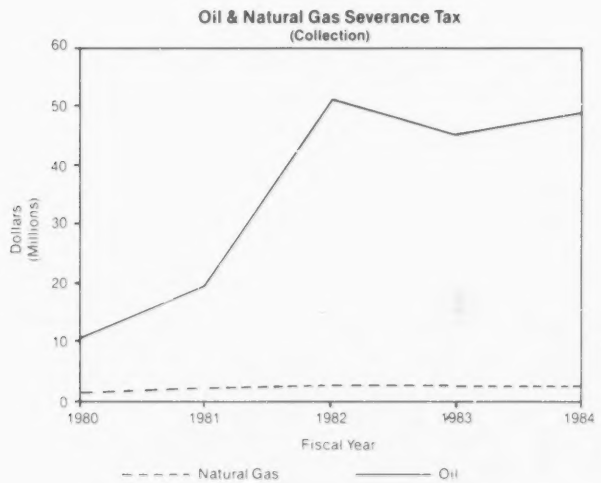
	FY 80	FY 81	FY 82	FY 83	FY 84
Number of barrels produced*	29,067,592	26,550,341	28,448,272	26,605,455	28,239,887
Value of oil per barrel	$17	$31	$33	$30	$28
Total tax (including penalty and interest)	$10,544,555	$19,578,173	$51,073,425	$45,228,535	$49,029,017

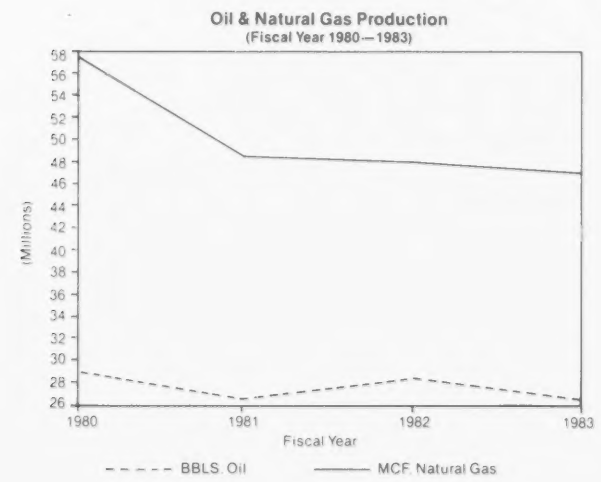
* Excludes refunded production

Natural Gas Severance Tax

	FY 80	FY 81	FY 82	FY 83	FY 84
Number of producers	124	145	156	166	186
Thousands of cubic feet of natural gas sold* (mcf)	57,545,530	48,548,797	48,126,789	47,121,802	45,733,062
Total tax (including penalty & interest)	$1,264,025	$2,116,291	$2,659,811	$2,649,726	$2,797,996

* Excludes refunded production





Oil Severance Taxes Returned to Producing Counties

	FY 82	FY 83
Big Horn	$ 12,495	$ 0
Blaine	11,743	0
Daniels	402	0
Dawson	93,171	0
Fallon	0	295,625
Hill	0	728
Liberty	14,104	0
Madison	1,825	0
Musselshell	212,630	127,133
Pondera	58,711	51,646
Prairie	18,265	0
Richland	359,920	2,067,931
Roosevelt	361,786	1,344,900
Sheridan	469,662	414,034
Stillwater	13,598	13,349
Teton	4,144	10,107
Toole	11,653	28,039
Total	$1,644,112	$4,353,485

Natural Gas Severance Taxes Returned to Producing Counties

	FY 82	FY 83
Blaine	$ 0	$ 67,065
Carter	0	1,995
Chouteau	0	7,878
Glacier	0	29,231
Hill	0	66,171
Liberty	64	0
Phillips	64,850	0
Pondera	26,322	0
Richland	2,499	12,283
Roosevelt	1,744	6,434
Sheridan	27,854	0
Stillwater	0	198
Toole	36,628	0
Treasure	0	88
Valley	23,804	10,016
Wibaux	25	5,400
Total	$ 183,789	$ 206,759

Coal Severance Tax

Producers of over 50,000 tons of coal per year pay a quarterly tax on the value of all production over 20,000 tons. Legislation passed in 1983, exempted from the tax those who annually produce less than 50,000 tons. Tax rates vary depending on the heating quality of the coal (British Thermal Units per pound of coal) and the method used to mine it. The tax rates for strip-mined coal are 20% or 30% of contract sales price. Coal mined underground is taxed at 3% or 4% of contract sales price.

Tax Collections

	FY 80	FY 81	FY 82	FY 83	FY 84
Number of producers	8	9	10	9	7
Number of exempt producers	0	0	2	2	2
Total number of tons taxed	30,324,433	34,567,524	32,160,075	26,568,978	27,505,449
Average value per ton	$8.18	$6.81	$8.95	$10.06	$10.06
Severance Tax on surface mining					
20% of value	$ 383,048	$ 458,950	$ 354,264	$ 312,849	$ 390,200
30% of value	$73,869,588	$69,956,072	$85,832,582	$79,732,132	$82,433,231
Total	$74,252,636	$70,415,022	$86,186,846	$80,044,981	$82,823,431
Total tax collected (penalty & interest included)	$80,045,016	$86,186,423	$86,186,846	$80,044,981	$82,823,431

Coal Severance Tax collections are deposited in a number of state accounts as outlined below.

Tax Distribution*

	Percent Received	FY 83	FY 84
General Fund Account	19.00	$15,208,546	$15,736,452
Public School Equalization ERA	5.000	4,002,249	4,141,171
County Land Planning ERA	.500	400,225	414,117
Local Impact ERA	8.750	7,003,936	7,247,050
State Library ERA	.500	400,225	414,117
Alternative Energy Research Development & Demonstration ERA	2.250	1,801,012	1,863,527
Conservation District ERA	.250	200,112	207,059
Renewable Resources Bond SA	.625	500,281	517,646
Water Development SA	.625	500,281	517,646
Park Acquisition Trust Fund	2.500	2,001,125	2,070,586
Education Trust Fund	10.000	8,004,498	8,282,343
Permanent Trust Fund	50.000	40,022,491	41,411,716

Trust Funds

Of total coal severance tax collections, 62.5% are placed in trust funds. The principal and interest for each trust is shown below. Interest from each trust is distributed:

Permanent Trust — 15% returned to the principal
85% deposited in the General Fund

Education Trust — 10% to the Adult Basic Education Program
67.5% to the School Foundation Program
22.5% to the Board of Regents for support of higher education

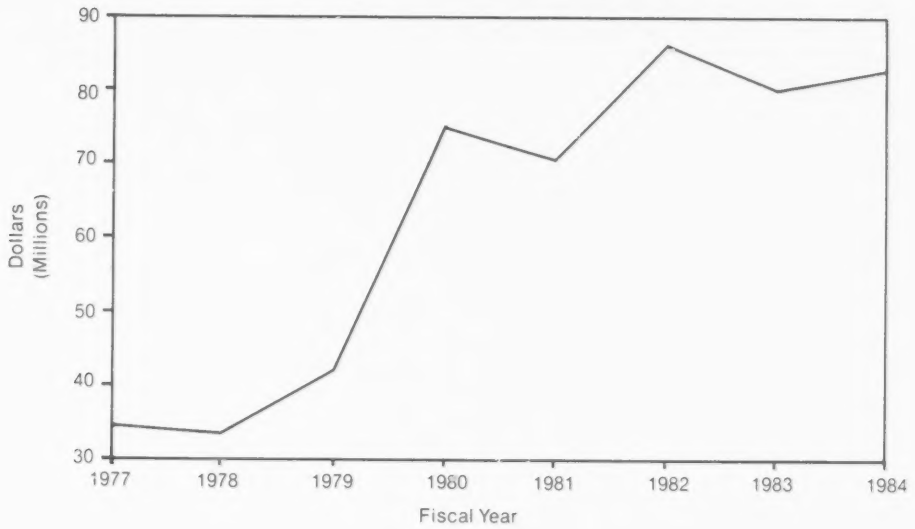
Park Acquisition Trust — 33.3% for protection of works of art in the state capitol and other cultural projects
66.7% for acquisition, operation, and maintenance of state parks

* Starting July 1, 1986, and ending June 30, 1987, 6% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account. Starting July 1, 1987, and ending June 30, 1993, 12% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account.

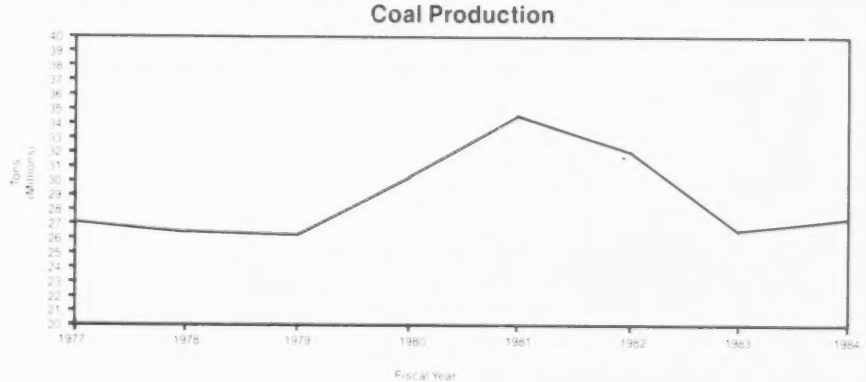
Principal and Interest on Trust Funds

	Principal as of		Interest	
	6/30/83	6/30/84	FY 83	FY 84
Permanent Trust	$ 156,832,280	$ 190,617,357	$ 18,466,762	$ 22,291,336
Education Trust	$ 8,004,498	$ 8,282,343	$ 6,901,817	$ 7,623,879
Park Acquisition & Cultural Projects	$ 9,481,542	$ 11,537,710	$ 950,793	$ 928,046

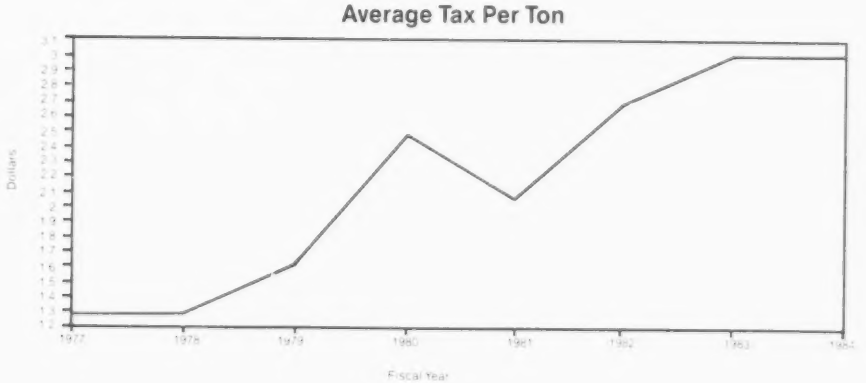
Coal Severance Tax Collections



Coal Production



Average Tax Per Ton



B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES

General Description

For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceeding calendar year. Coal and metal mines are valued on their GROSS PROCEEDS, with no deductions allowed for production costs. Oil, natural gas, micaceous minerals, and gems are valued on their NET PROCEEDS, with deductions allowed for a number of production expenses.

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

The statutory tax rate for each mineral is:

Strip-mined coal—45% of gross proceeds

Underground coal mines—33.3% of gross proceeds

Metal—3% of gross proceeds

Oil—100% of net proceeds

Natural gas—100% of net proceeds

Others—100% of net proceeds

Oil Net Proceeds

Oil producers can deduct many of their production costs including a portion of the Windfall Profits Tax that they have paid. Figure I shows that since 1980 the deductions that have been claimed have grown faster than the gross value of oil produced. This is due, in part, to the Windfall Profits Tax deduction.

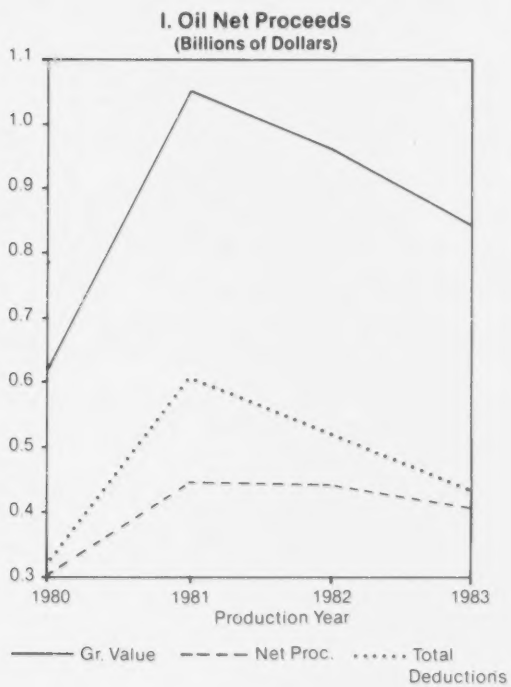
Senate Bill 200, enacted by the 1981 Legislature, allowed a deduction of 100% of Windfall Profits Taxes, adjusted for refunds, paid on oil production beginning in 1980. Because adjusting returns for refunds was burdensome for producers and the Department, the 1983 Legislature passed Senate Bill 413. It provides that 70% of the Windfall Profits Tax, or the actual amount paid, is allowed as a deduction. Senate Bill 413 applies retroactively to 1980. Producers will include the adjustment for production years 1980-1983.

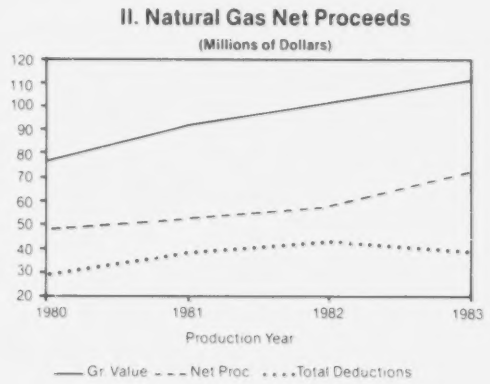
Natural Gas Net Proceeds

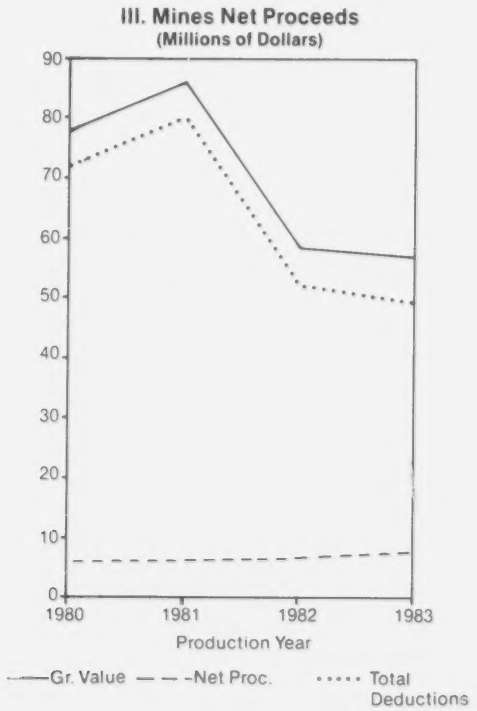
Producers of natural gas are allowed the same deductions as oil producers. Since, however, no windfall profit tax is imposed on natural gas production, deductions claimed have not risen as rapidly as oil net proceeds deductions (Figure II).

Mines Net Proceeds

Miners of gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, feldspar, silica, chlorite, and any other mineral except coal and metals are allowed a broader range of deductions than oil and natural gas producers. They can deduct costs of extraction, processing, and transportation to the place of reduction or sale. Deductions typically total more than 90% of the gross value of the mineral (Figure III).







COAL

1982 Production — Taxable 1983

	Tons Extracted	Gross Value	Contract Sales (Assessed Value)	Taxable Gross Proceeds
Bighorn	15,352,986	$ 255,359,446	$ 181,355,969	$ 81,610,186
Carbon	2	42	13	4
Musselshell	23,118	687,554	331,279	149,075
Powder River	16,627	178,465	73,975	33,289
Richland	173,695	2,249,444	1,750,207	787,593
Rosebud	12,355,653	118,654,634	86,413,697	38,886,164
State Total	27,922,081	$ 377,129,585	$ 269,925,140	$ 121,466,311

COAL

1983 Production — Taxable 1984

	Tons Extracted	Gross Value	Contract Sales (Assessed Value)	Taxable Gross Proceeds
Bighorn	16,370,281	$ 275,132,077	$ 194,438,329	$ 87,497,248
Musselshell	16,737	506,440	241,876	108,844
Richland	210,763	2,670,367	2,080,231	936,104
Rosebud	12,141,044	126,801,143	92,409,153	41.584,119
State Total	28,738,825	$ 405,110,027	$ 289,169,589	$ 130,126,315

METAL MINES

1982 Production — Taxable 1983

	Tons Extracted	Gross Value	Taxable Value
Beaverhead	446	$ 49,358	$ 1,481
Broadwater	16,772	44,341	1,330
Cascade	315	3,332	100
Granite	No Data	10,545,722	316,372
Jefferson	890	21,992	660
Lincoln	2,842,883	44,544,454	1,336,334
Madison	No Data	28,920	868
Meagher	10,597	56,818	1,705
Phillips	3,882,731	24.837,657	745,130
Silver Bow	14,161,038	73,496,072	2,204,882
The State	20,915,673	$ 153,628,665	$ 4,608,860

METAL MINES

1983 Production — Taxable 1984

	Tons Extracted	Gross Value	Taxable Value
Beaverhead	646	$ 105,794	$ 3,174
Broadwater	3,468	48,671	1,640
Cascade	6,897	62,850	1,886
Fergus	40,000	144,870	4,346
Granite	No Data	1,111,714	333,351
Jefferson	1,847,668	26,449,164	793,475
Lewis and Clark	6	480	14
Lincoln	3,108,335	55,214,877	1,656,446
Madison	830	19,308	579
Phillips	4,028,350	33,933,530	1,018,006
Sanders	2,688	16,303	489
Silver Bow	6,926,315	37,523,332	1,125,700
The State	15,965,203	$ 164,630,892	$ 4,939,107

MISCELLANEOUS

1982 Production — Taxable 1983

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	28,801	$ 234,152	$ 109,471	0	$ 109,471
Carbon	(c)	No Data	76,013	0	0	0
Carter	(c)	329,366	6,420,109	118,328	0	118,328
Fergus	(d)	32,610	486,323	0	0	0
Gallatin	(e)	394,162	723,241	0	0	0
Jefferson	(i)	22,831	216,895	24,284	18,328	42,612
	(e)	251,444	16,325,624	0	0	0
	(b)	41,036	303,250	27,568	0	27,568
Judith Basin	(d)	12,596	289,708	22,996	16,845	39,841
	(k)	13,916	323,272	0	0	0
Lincoln	(g)	185,267	17,010,548	4,517,301	0	4,517,301
Madison	(j)	14,541	296,729	42,089	23,772	65,861
	(a)	No Data	8,355,783	884,623	0	884,623
Mineral	(l)	1,658	34,646	16,698	0	16,698
Phillips	(c)	26,081	794,953	0	0	0
Powell	(f)	186,347	6,732,979	683,294	114,918	798,212
The State		2,818,810*	$ 58,624,225	$ 6,446,652	$ 173,863	$ 6,620,515

(a) Talc
(b) Lime Rock
(c) Bentonite
(d) Gypsum
(e) Cement (tons)
(f) Phosphate
(g) Vermiculite
(h) Iron Oxide
(i) Silica
(j) Chlorite
(k) Sapphire
(l) Bauxite

MISCELLANEOUS

1983 Production — Taxable 1984

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	30,868	$ 250,957	$ 104,413	$ 0	$ 104,413
Broadwater	(b)	52,974	2,545,401	0	0	0
Carbon	(c)	50,590	794,314	467,098	0	467,098
Carter	(c)	134,156	2,608,078	98,032	6,616	104,648
Fergus	(d)	39,227	685,368	6,513	0	6,513
Gallatin	(e)	396,243	779,801	209,182	0	209,182
Jefferson	(b)	43,806	352,690	32,063	0	32,063
	(e)	252,879	15,798,426	0	0	0
	(i)	9,239	92,119	9,346	7,442	16,788
Judith Basin	(d)	21,833	560,749	46,373	30,278	76,650
	(k)	123,014	492,056	0	0	0
Lincoln	(g)	173,361	17,044,793	4,586,562	0	4,586,562
Madison	(j)	4,962	82,691	21,459	15,419	36,878
	(a)	194,031	7,626,242	1,416,184	0	1,416,184
Meagher	(h)	17,511	348,754	127,119	19,437	146,556
Powell	(f)	188,369	6,994,949	621,552	73,423	694,974
The State		1,610,049	$ 57,057,388	$ 7,745,896	$ 152,615	$ 7,898,511

* This figure excludes a large share of talc production in Madison County.

OIL AND GAS

1982 Production — Taxable 1983

		Bbl. or MCF Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
	Gas	21,849	$ 9,992	$ 392	$ 2,936	$ 3,328
Big Horn	Oil	83,433	2,189,307	795,812	221,150	1,016,962
	Gas	9,276,172	19,531,865	14,528,886	2,679,077	17,207,963
Blaine	Oil	158,695	3,811,898	1,534,740	466,511	2,001,251
	Gas	1,524,545	2,966,282	1,265,267	225,805	1,491,072
Carbon	Oil	682,347	19,568,470	7,903,532	1,346,665	9,250,197
	Gas	95,138	290,559	111,564	11,555	123,119
Carter	Oil	46,823	1,465,650	553,278	77,673	630,951
Chouteau	Gas	1,240,210	2,649,070	1,703,013	390,426	2,093,439
Custer	Gas	111,442	132,708	64,289	15,713	80,002
Daniels	Oil	14,545	468,451	102,829	68,353	171,182
	Gas	2,134	1,152	——	——	——
Dawson	Oil	501,094	15,946,427	5,782,605	1,261,137	7,043,742
	Gas	1,956,701	3,745,790	151,148	65,215	216,363
Fallon	Oil	6,309,909	192,029,196	83,321,258	13,660,271	96,981,529
Garfield	Oil	13,959	456,270	183,998	20,440	204,438
	Gas	3,101,586	5,883,178	3,085,376	690,508	3,775,884
Glacier	Oil	1,463,621	43,843,818	16,169,184	5,476,021	21,645,205
Golden Valley	Gas	185,667	95,502	53,362	17,238	70,600
	Gas	6,242,722	13,888,352	10,562,919	1,831,745	12,394,664
Hill	Oil	2,415	72,757	——	——	——
	Gas	2,210,426	4,478,563	2,683,598	493,081	3,176,679
Liberty	Oil	372,925	10,593,404	5,123,534	864,291	5,987,825
McCone	Oil	115,104	3,744,334	826,305	392,467	1,218,772
Musselshell	Oil	1,007,078	31,863,016	15,345,540	4,013,303	19,358,843

OIL AND GAS

1982 Production — Taxable 1983

		Bbl. or MCF Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Petroleum	Oil	61,640	2,011,428	950,919	138,096	1,089,015
Phillips	Gas	8,850,459	19,433,033	12,636,108	1,490,782	14,126,890
	Gas	1,056,651	2,553,870	1,219,587	294,417	1,514,004
Pondera	Oil	460,894	13,502,605	4,612,207	1,684,782	6,296,989
	Gas	219,518	74,879	39,947	6,507	46,454
Powder River	Oil	2,966,063	96,236,462	60,501,496	11,703,098	72,204,594
	Gas	410	1,697	——	——	——
Prairie	Oil	95,805	2,929,575	1,024,654	98,911	1,123,565
	Gas	2,704,632	6,436,105	——	——	——
Richland	Oil	6,006,850	194,609,399	88,980,804	23,313,571	112,294,375
	Gas	697,043	1,365,572	——	——	——
Roosevelt	Oil	2,488,375	80,507,445	34,920,554	9,032,094	43,952,648
	Gas	——	——	——	——	——
Rosebud	Oil	1,405,614	43,608,028	20,292,667	3,987,435	24,280,102
	Gas	836,057	1,309,246	——	——	——
Sheridan	Oil	3,678,626	114,894,108	57,960,893	13,773,118	71,734,011
	Gas	820,372	1,861,144	1,123,248	32,653	1,155,901
Stillwater	Oil	29,402	553,548	144,640	286,848	431,488
	Gas	360,779	723,962	407,704	101,996	509,700
Teton	Oil	136,850	4,174,810	1,239,062	480,763	1,719,825
	Gas	6,225,399	13,247,849	8,287,335	1,721,608	10,008,943
Toole	Oil	1,124,662	31,880,465	11,903,657	3,731,821	15,635,478
	Gas	506,396	572,001	263,050	55,179	318,229
Valley	Oil	113,507	3,524,065	1,721,529	464,639	2,186,168
	Gas	91,521	378,805	——	——	——
Wibaux	Oil	1,572,914	48,193,874	19,987,070	2,392,841	22,379,911
Yellowstone	Oil	24,364	749,990	210,964	81,274	292,238
	Gas	48,337,829	101,631,176	58,186,793	10,126,441	68,313,234
The State	Oil	30,937,514	$ 963,428,800	$ 442,093,731	$ 99,037,573	$ 541,131,304

OIL AND GAS

1983 Production—Taxable 1984

		Bbl. or MCF Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
	Gas	19,109	$ 8,248	$ ——	$ 2,936	$ 2,936
Big Horn	Oil	78,555	2,027,802	802,717	233,682	1,036,400
	Gas	8,174,997	19,423,650	14,902,036	2,458,606	17,360,642
Blaine	Oil	183,160	3,797,469	1,720,292	601,982	2,322,274
	Gas	1,539,361	3,679,653	2,205,136	328,740	2,533,876
Carbon	Oil	677,589	17,760,593	8,692,677	1,136,030	9,828,708
	Gas	82,101	266,283	62,730	9,258	71,988
Carter	Oil	33,245	952,659	498,982	75,808	574,790
Chouteau	Oil	1,361,440	2,929,559	1,593,467	493,513	2,086,980
Custer	Gas	88,376	97,941	33,040	13,578	46,619
Daniels	Oil	14,432	360,12	9,636	55,161	64,797
	Gas	4,065	2,195	824	157	981
Dawson	Oil	535,493	15,611,541	6,018,868	1,382,752	7,401,620
	Gas	1,211,331	4,066,726	1,932,570	365,898	2,298,468
Fallon	Oil	6,000,032	166,746,296	88,405,855	11,393,160	99,799,015
Fergus	Gas	16,768	46,515	18,843	2,295	21,138
Garfield	Oil	13,813	418,734	262,222	17,886	280,108
	Gas	3,574,831	8,014,831	5,150,262	1,022,816	6,173,078
Glacier	Oil	1,392,774	40,235,440	15,989,367	5,287,013	21,276,379
Golden Valley	Gas	220,809	108,773	52,560	19,837	72,397
	Gas	5,662,584	14,005,173	10,473,620	1,905,710	12,379,330
Hill	Oil	889	25,471	4,377	4,701	9,078
	Gas	2,022,552	4,351,054	2,698,113	510,941	3,209,054
Liberty	Oil	380,859	11,008,876	5,767,147	967,587	6,734,734
McCone	Oil	95,318	2,784,524	535,014	325,877	860,891
Musselshell	Oil	952,166	28,001,897	13,831,146	5,064,861	18,896,008

OIL AND GAS

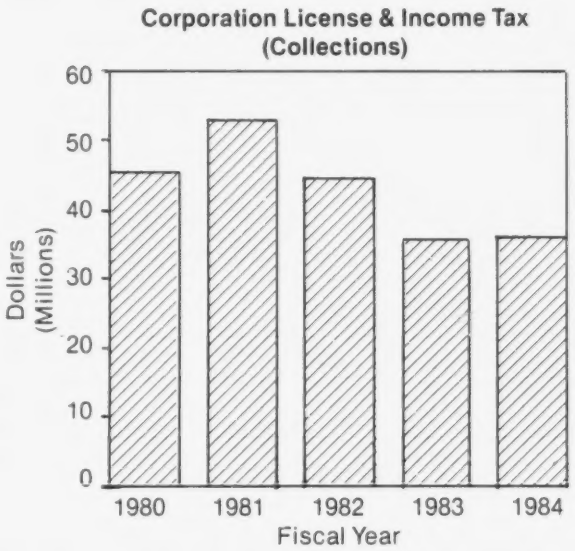
1983 Production—Taxable 1984

		Bbl. or MCF Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Petroleum	Oil	67,159	2,029,477	1,051,853	155,380	1,207,233
Phillips	Gas	7,796,719	22,057,678	15,079,293	1,619,495	16,698,788
	Gas	1,142,945	2,810,326	1,666,610	307,949	1,974,558
Pondera	Oil	433,888	12,473,568	4,705,471	1,595,259	6,300,729
	Gas	99,378	21,71	12,494	1,922	14,416
Powder River	Oil	2,813,835	84,629,154	49,613,960	10,299,251	59,913,211
	Gas	550	2,723	1,339	143	1,482
Prairie	Oil	134,550	3,746,070	1,629,020	177,822	1,806,842
	Gas	2,476,037	6,461,888	3,563,782	830,487	4,394,269
Richland	Oil	5,210,581	154,656,572	64,30,597	20,632,505	84,939,101
	Gas	741,35	1,372,205	701,789	163,261	865,050
Roosevelt	Oil	2,331,670	69,029,389	31,991,632	8,090,749	40,082,381
	Gas	5,107	78,712	1,846	5,817	7,663
Rosebud	Oil	1,151,175	33,768,740	16,487,179	3,373,591	19,860,770
	Gas	1,088,615	1,843,325	1,105,863	221,856	1,327,719
Sheridan	Oil	3,585,209	102,654658	53,690,196	12,847,716	66,537,912
	Gas	705,526	1,644,044	971,943	249,304	1,221,247
Stillwater	Oil	17,506	308,846	53,552	32,542	86,093
	Gas	1,002,135	1,348,825	250,776	132,828	383,604
Teton	Oil	142,861	4,118,461	1,599,012	609,818	2,208,830
	Gas	6,999,799	15,802,006	9,501,538	2,121,661	11,623,199
Toole	Oil	1,196,098	32,924,419	14,292,171	3,893,162	18,185,333
	Gas	262,704	496,984	183,035	51,259	234,294
Valley	Oil	406,538	11,422,446	6,841,09	1,230,340	8,071,435
	Gas	122,987	608,909	299,483	31,903	331,385
Wibaux	Oil	1,447,106	40,503,904	19,492,367	2,305,151	21,797,518
Yellowstone	Oil	23,918	684,117	182,891	80,164	263,055
	Gas	46,422,761	111,549,979	72,462,990	12,872,171	85,335,161
Totals	Oil	29,320,419	842,681,933	408,475,297	91,869,951	500,345,248

IV. CORPORATION TAXES

Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small number of corporations are subject to Montana's corporate **income** tax, rather than the corporate license tax because of the limited scope of their activity in the state.



Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than $100.

Corporations that have sales of tangible property in Montana but are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Montana's corporate tax rate is 6¾% of net income (gross income minus allowable deductions) or $50, whichever is greater. Gross income is the same as for federal corporate taxes.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming credit for certain expenses. The five reductions allowed are business inventory credit, investment credit, contractor's gross receipt tax credit, new industry credit, and interest differential credit for low interest energy loans.

Revenues collected from corporations other than financial institutions are deposited as follows:

1) 64% to the General Fund
2) 25% to the School Foundation Program
3) 11% to the Long Range Building Program

Allocations of revenues collected from financial institutions are:

1) 80% to local governments
2) 12.8% to the General Fund
3) 5% to the School Foundation Program
4) 2.2% to the Long Range Building Program.

Corporate License and Income Tax Collections

FY80	FY81	FY82	FY83	FY84
$45,623,189	$52,900,964	$44,630,472	$36,207,777	$35,936,240

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal year 1984:

FY 1984 Returns

Number of returns filed electing treatment as small business corporations	3,309
Number of returns filed as inactive corporations	2,283
Number of corporations paying the $50 minimum tax	6,406

Number of Returns Filed by Standard Industrial Code Class

Agriculture	3,104
Mining	1,775
Construction	1,735
Manufacturing	1,256
Transportation and Public Utilities	786
Wholesale and Retail Trade	3,632
Finance, Insurance, and Real Estate	2,318
Services	3,006
Other	30
No Catergory Listed	1,954
Total	19,596

Top 50 Taxpayers (Corporate License Tax) Fiscal Year 1984

	Number	Montana Tax Liability
Oil & Gas	12	$ 3,769,991
Oilfield Services	1	117,957
Financials	7	1,052,375
Utilities	6	2,589,396
Coal	1	941,569
Engineering and Construction	4	861,594
Trucking	1	118,649
Mining	3	342,403
Retail Sales	15	3,027,274
Total	50	$12,821,208

Banks and Savings and Loans, Fiscal Year 1984

Total tax paid by financials	$ 4,114,096
Refunds to counties (80%)	$ 3,291,277

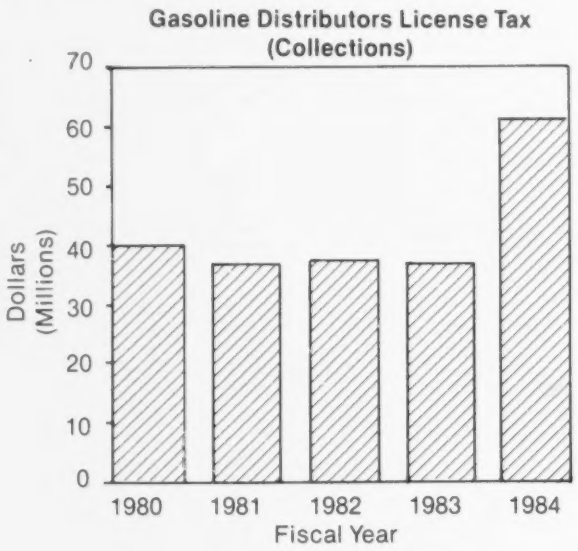
The table below provides information on corporate tax credits for fiscal year 1984:

	Number of Corporations	Total Amount of Credit
Business inventory credit	952	$ 5,075,073
Investment credit	6,238	$ 2,332,240
Contractor's gross receipt credit	155	$ 1,296,999
New industry credit	3	$ 14,344
Interest differential credit	1	$ 31,088

V. MOTOR FUELS TAXATION

Gasoline Distributors License Tax

Effective July 1, 1983, the tax on gasoline sold in the state was increased from 9¢ per gallon to 15¢ per gallon. The tax is collected by the distributor and remitted monthly to the Department. Distributors are allowed to deduct 2% of the first 6¢ of the tax as an allowance for evaporation.



The tax collections are distributed as follows:

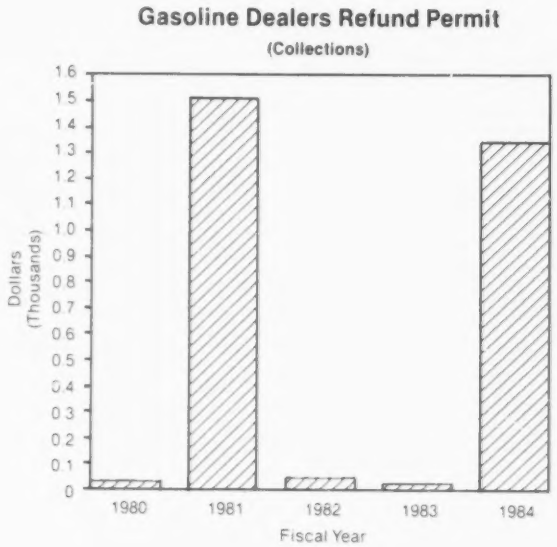
1) 0.9% of total collections to the State Motor Boat Fund for the operation of parks;
2) 0.5% of total collections to the Snowmobile Park Account;
3) $6,350,000 to Montana's counties and $7,650,000 to cities and towns each year for road construction, repair, and maintenance; and
4) the remainder, $24,727,019 in fiscal year 1983, to the Highway Earmarked Account.

This tax is imposed only on gasoline used to propel vehicles on public streets and highways. Refunds for off-highway use totalled $2,589,707 in fiscal year 1983. A refund applicant, whose use qualifies as agricultural, may request a refund of 60% of the applicable tax on gallons of gas, as indicated by bulk delivery invoices, as an estimate of off-roadway use.

	FY 80	FY 81	FY 82	FY 83	FY 84
Gallons of gasoline consumed	474,862,947	453,107,402	448,413,054	448,203,651	432,068,099
Gallons on which tax was refunded in whole	26,135,022	22,215,511	22,353,933	27,680,200	20,430,417
Gallons on which tax was refunded 60%	24,181,711	20,339,511	20,407,944	25,391,044	19,047,066
Net collections	$ 39,917,484	$ 36,857,986	$ 37,395,507	$ 36,687,189	$ 61,088,589

Gasoline Dealers Refund Permit

Any person selling gasoline on which a refund may be claimed must obtain a gasoline dealers refund permit. Each permit costs $3 and is valid for three years. Collections are deposited in the General Fund.



	FY 80	FY 81	FY 82	FY 83	FY 84
Number of permits	11	502	15	9	448
Permit collections	$31	$1,505	$44	$27	$1,343

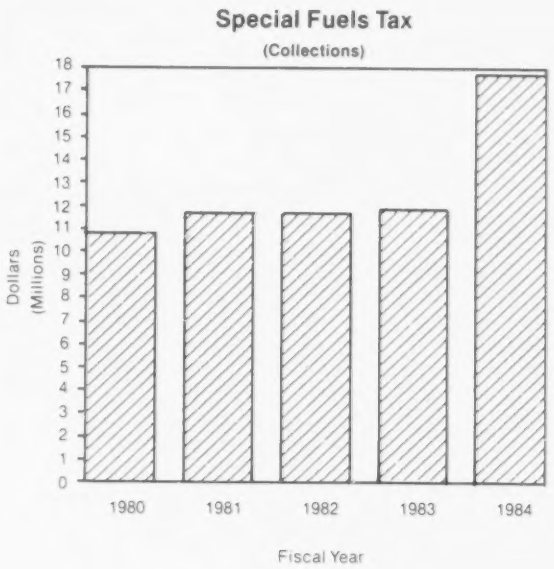
Gasohol Production and Tax Incentive

During fiscal years 1979-1983 gasohol in Montana was taxed at a reduced rate. Effective July 1, 1983, alcohol distributors were eligible for a 70¢ per gallon incentive for producing distilled alcohol for use in making gasohol. State law allows payments to producers only if the alcohol is distilled in Montana from Montana agricultural products, and is sold in the state.

	FY 80	FY 81	FY 82	FY 83	FY 84
Number of gallons of gasohol sold in state	44,500	181,490	3,825,437	13,332,606	9,910,209
Incentive payments	0	0	0	0	$ 668,516

Special Fuel Tax

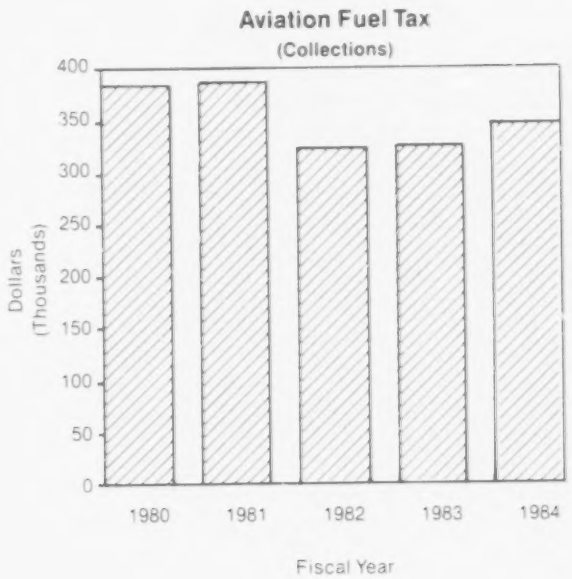
A tax of 17¢ per gallon is imposed on all diesel fuel (or other volatile liquid, except liquid petroleum gas, of less than 46° API gravity test consumed in the state) sold for use on the state's roads or used on public construction projects. This tax is refundable if the fuel is used for off-highway purposes or private construction projects. The tax was raised from 11¢ to the current rate on July 1, 1983. Collections are deposited in the Highway Earmarked Account.



	FY 80	FY 81	FY 82	FY 83	FY 84
Gallons of diesel consumed	99,287,048	107,031,738	107,225,564	106,665,157	110,712,184
Tax rate per gallon	$ .11	$ .11	$ .11	$ .11	$ .17
Gallons on which tax was refunded	1,646,528	1,506,688	1,351,804	1,960,501	2,030,361
Net collections	$ 10,787,516	$ 11,705,212	$ 11,697,235	$ 11,877,324	$ 17,793,066

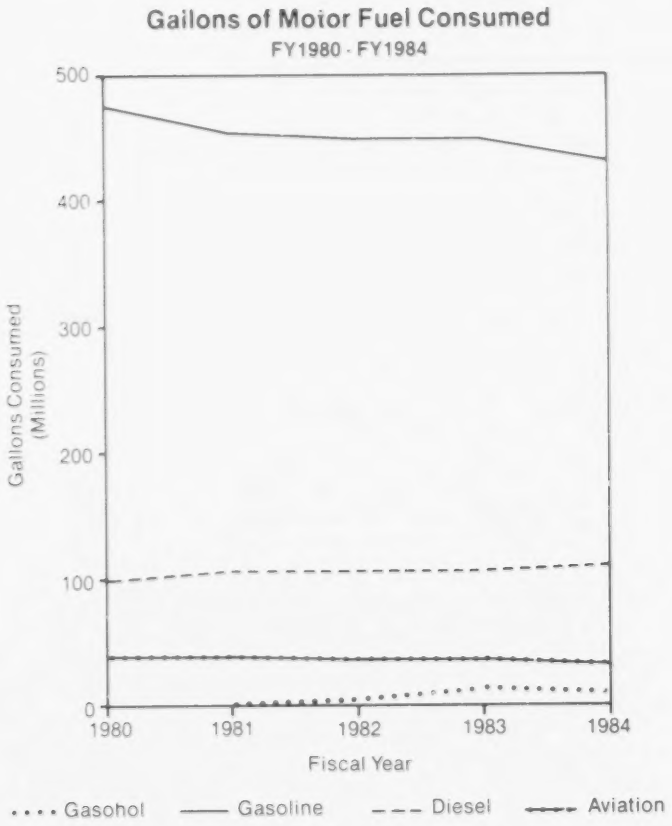
Aviation Fuel Tax

A tax of 1¢ per gallon is imposed on aviation gasoline imported for sale, use,or distribution in the state. The tax is collected by the distributor and remitted monthly to the Department. The taxes collected are used to fund the state's aeronautic program.



Aviation Fuel Tax Collections

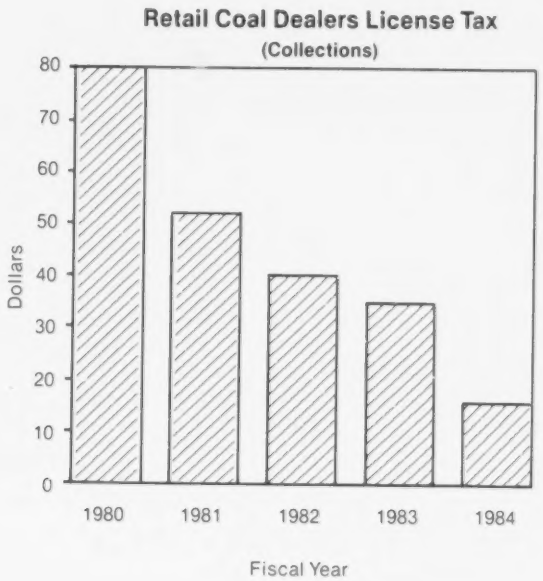
FY 80	FY 81	FY 82	FY 83	FY 84
$ 384,216	$ 386,790	$ 323,510	$ 325,187	$ 347,762



VI. OTHER TAXES

Retail Coal Dealers License Tax

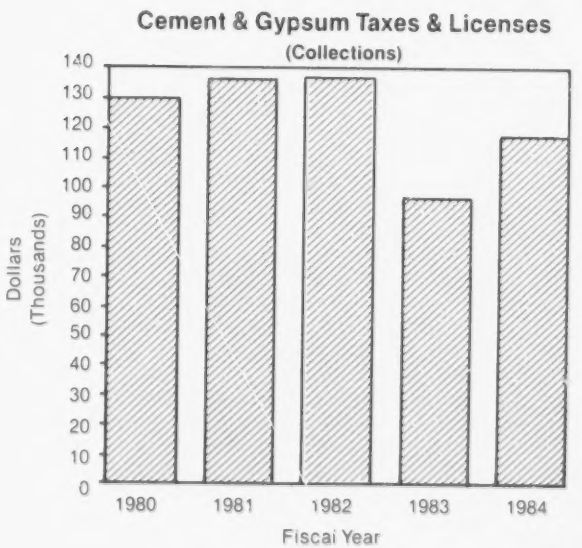
People importing coal for sale in the state must pay a license tax of 5¢ per ton. The tax is collected quarterly and is deposited in the General Fund.



	FY80	FY81	FY82	FY83	FY84
Number of retailers	4	4	3	3	3
Number of tons of coal sold	1,594	1,013	809	699	321
Total tax paid (including penalty and interest)	$ 80	$ 52	$ 40	$ 35	$ 16

Cement and Gypsum Taxes and Licenses

Producers of cement and cement products are required to pay a license tax of 22¢ per ton. Gypsum and gypsum products are taxed at 5¢ per ton. Individuals importing cement and gypsum for sale in Montana must pay 22¢ and 5¢ respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited to the credit of the General Fund.

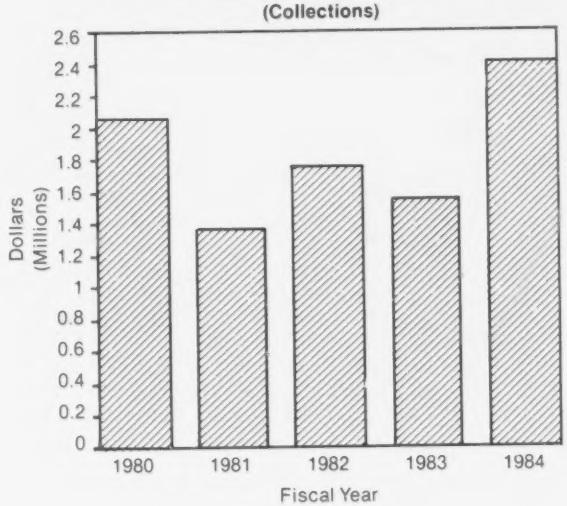


	FY80	FY81	FY82	FY83	FY84
Number of producers or retailers	22	23	19	28	24
Number of tons of cement and gypsum	653,019	666,591	663,373	463,265	569,501
Total tax paid (including penalty and interest)	$129,886	$136,314	$136,942	$ 96,685	$117,213

Electricity and Electrical Energy License Tax

A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is $.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are turned over to the State Treasurer.

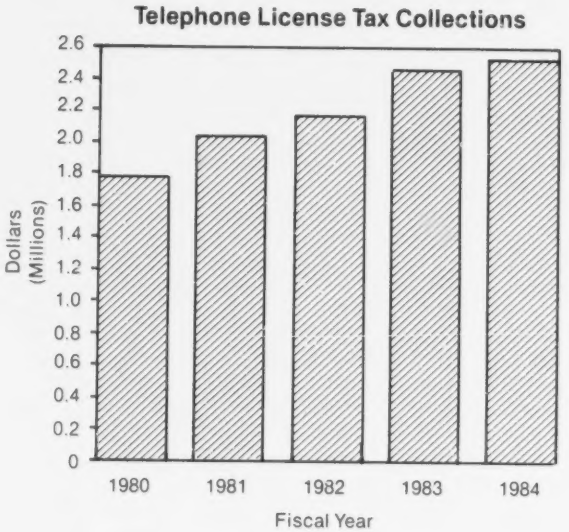
Electrical Energy Producers License Tax
(Collections)



	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY80	6	10,307,474,416	$ 2,060,960
FY81	6	7,174,203,431	1,367,959
FY82	6	9,816,481,370	1,753,173
FY83	6	9,039,593,127	1,546,157
FY84	7	10,631,695,319	2,413,172

Telephone Company License Tax

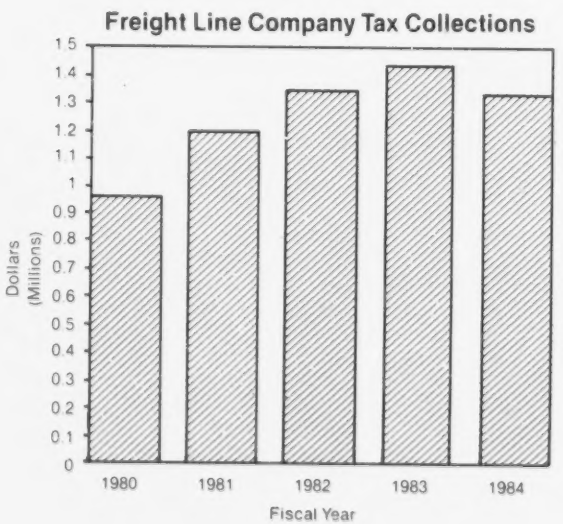
All gross income, in excess of $250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana is subject to a license tax. Persons conducting such a business in the state pay a tax of 1.725% of gross income in excess of $250 per quarter. License taxes collected are deposited in the General Fund.



	Number of accounts	Total gross income	Total tax paid (including penalty and interest)
FY80	11	$ 103,416,261	$ 1,783,776
FY81	10	118,215,773	2,039,384
FY82	9	125,744,115	2,167,815
FY83	9	142,856,798	2,463,670
FY84	9	149,277,342	2,580,543

Freight Line Company Tax

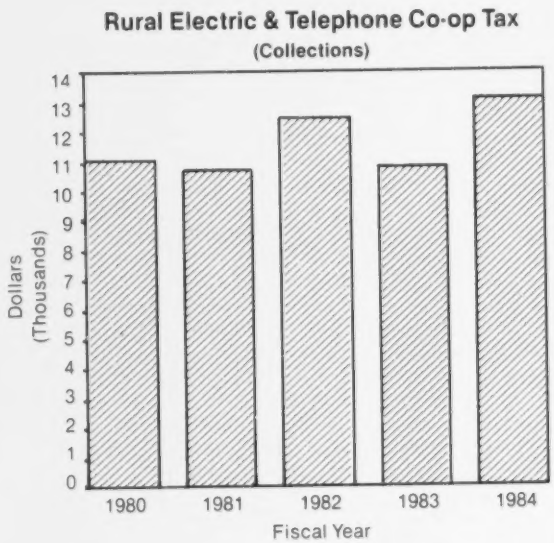
Freight line operations in Montana are subject to a tax of 5½% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.



	Number of accounts	Total gross earnings	Total tax paid (including penalty and interest)
FY80	16	$ 17,370,916	$ 956,356
FY81	29	21,788,451	1,200,092
FY82	18	24,473,840	1,344,761
FY83	26	26,039,276	1,432,164
FY84	34	24,256,327	1,333,899

Rural Electric and Telephone Co-op Tax

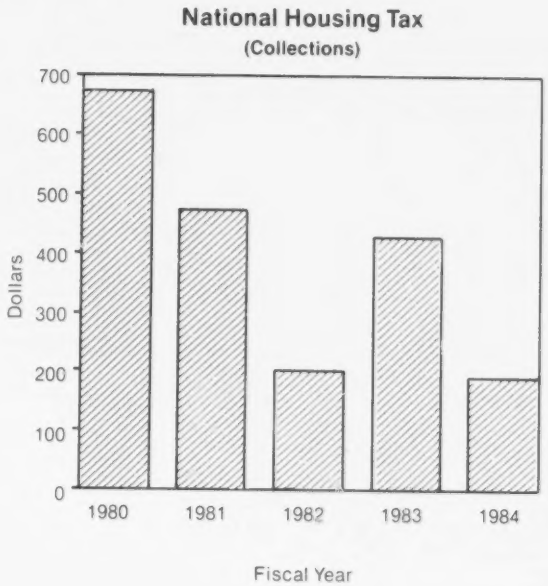
Electric and telephone cooperatives are subject to a license tax of $10 for every 100 people that they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.



	FY80	FY81	FY82	FY83	FY84
Number of co-operatives	41	41	40	40	41
Total tax paid (including penalty and interest)	$ 11,030	$ 10,698	$ 12,453	$ 10,788	$ 13,030

National Housing Tax

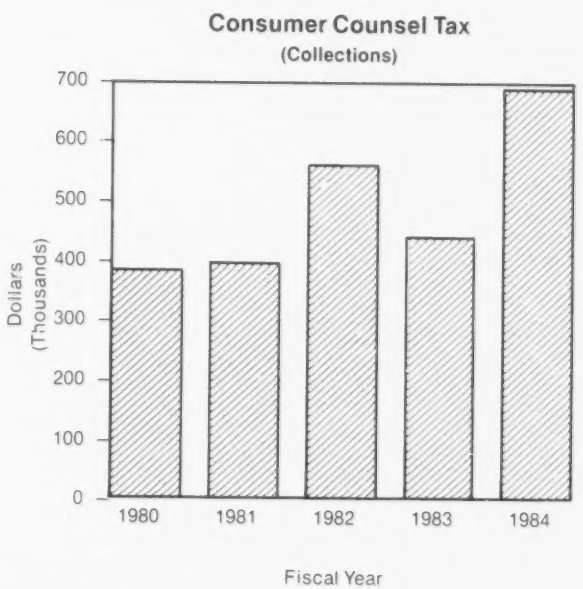
The Department of Revenue is authorized to request payment in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in funds according to state levies.



	FY80	FY81	FY82	FY83	FY84
National Housing Tax Collections	$ 672	$ 473	$ 202	$ 426	$ 190

Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in the Earmarked Revenue Fund.

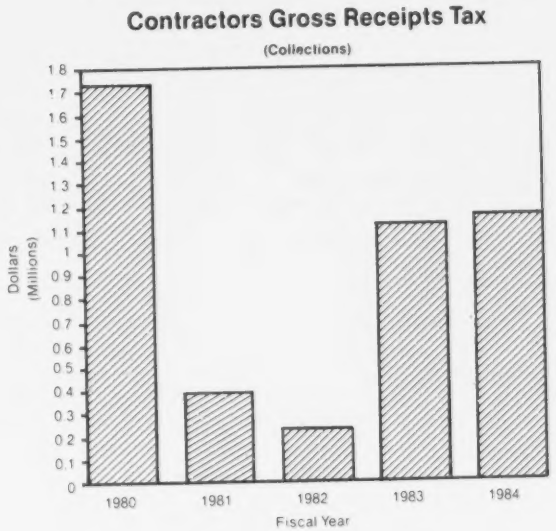


Consumer Counsel Tax Collections

FY80	FY81	FY82	FY83	FY84
$ 384,653	$ 396,998	$ 561,081	$ 440,605	$ 666,566

Public Contractor's Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over $5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana Income Tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.



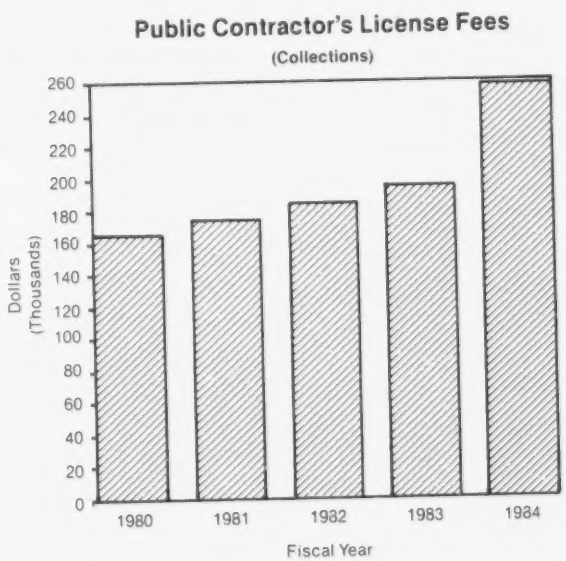
Public Contractor's Gross Receipts Tax Collections

FY80	FY81	FY82	FY83	FY84
$1,728,618	$ 391,337	$ 234,907	$1,113,275	$1,035,416

Public Contractor's License Fees

Licenses are required of contractors and subcontractors where payments are made from public funds and single contracts exceed $5,000. The fees are:

Class A License	Unlimited contract amount (projects over $100,000)	$250
Class B License	Contracts less than $100,000	$150
Class C License	Contracts less than $25,000	$100



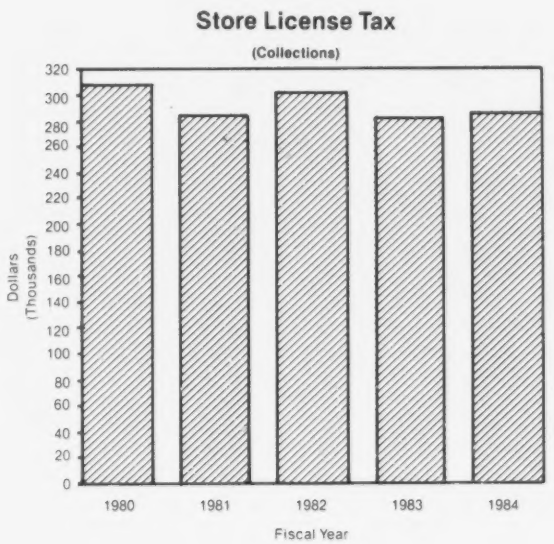
Annual renewal fees are one half of the original license fee. At the beginning of fiscal year 1984 the Department of Commerce took over responsibility for collecting the Public Contractor's License Fee. All collections are deposited in the General Fund.

Public Contractor's License Fee Collections

FY80	FY81	FY82	FY83	FY84
$ 164,620	$ 174,570	$ 184,045	$ 194,085	$ 258,213

Store License Tax

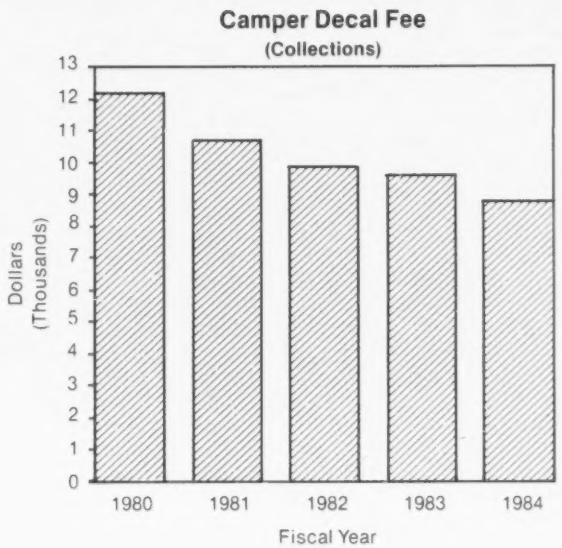
The Store License Tax applies to retail stores or mercantile establishments. The tax per store depends on annual gross receipts and the number of stores in the chain in Montana. Stores having receipts in excess of $350,000 pay taxes that range from $11 to $206. Smaller establishments pay between $11 and $44.50. The tax for a wholesale store is $43.50. Collections are deposited in the General Fund.



	Number of wholesale stores	Number of retail stores	Total tax paid (including penalty and interest)
FY80	1,217	12,521	$307,521
FY81	1,145	12,000	284,685
FY82	581	10,057	301,367
FY83	875	11,795	283,123
FY84	1,052	11,967	285,896

Camper Certificate and Decal

Camper owners in Montana pay a yearly decal fee of $1. This tax insures the payment of a fee in lieu of property tax on campers. Camper decal collections are deposited in the General Fund.

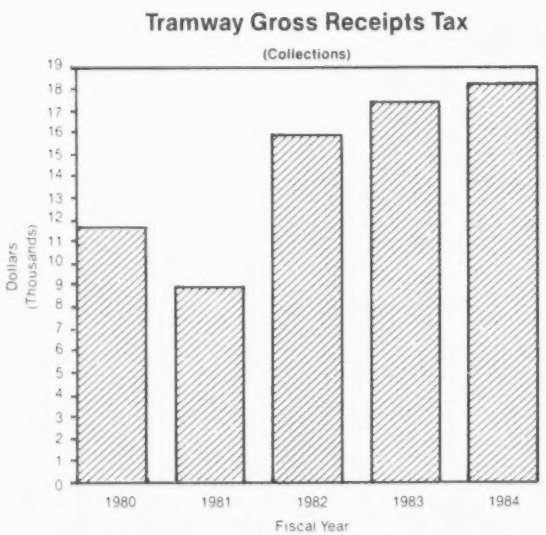


Camper Decal Collections

FY80	FY81	FY82	FY83	FY84
$ 12,185	$ 10,707	$ 9,862	$ 9,602	$ 8,811

Tramway Gross Receipts Tax

An assessment of ¼ of 1% of the gross receipts of all passenger tramways operated in Montana is imposed by the Department of Administration. A minimum of $100 is collected annually from the owners of passenger tramway systems. The tax is collected by the Department of Revenue and deposited in the General Fund.

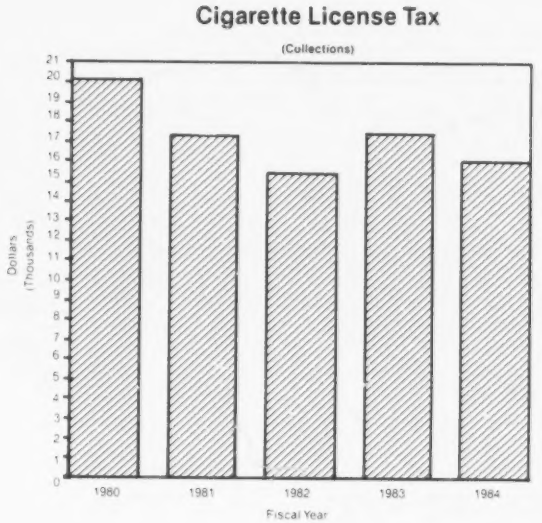


Tramway Gross Receipt Collections

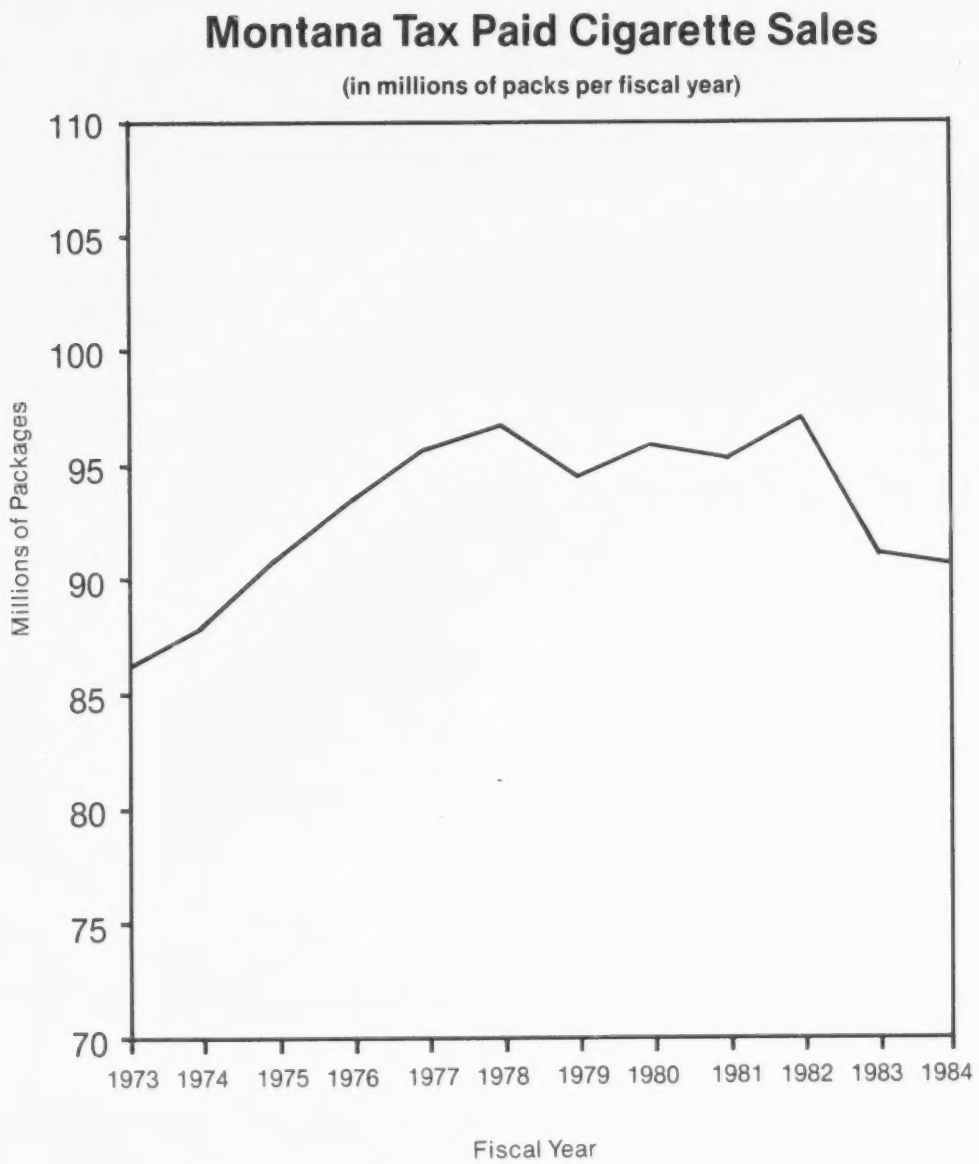
FY80	FY81	FY82	FY83	FY84
$ 11,719	$ 8,934	$ 15,881	$ 17,451	$ 18,318

Cigarette Wholesale and Retailer Licenses

A tax is imposed on cigarette dealers in Montana. Wholesalers, subjobbers, and vendors (possessing 10 or more machines) pay an annual license fee of $50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of $5. Revenue collections are deposited in the Earmarked Revenue Fund.



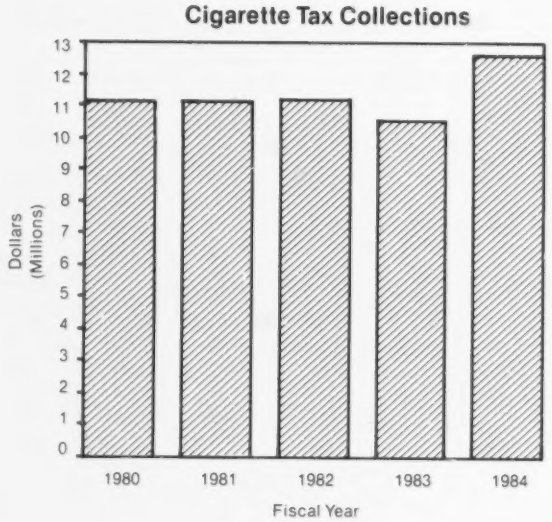
	Number of licenses	Total fees paid
FY80	3,220	$20,115
FY81	2,670	17,295
FY82	2,576	15,470
FY83	2,751	17,425
FY84	2,598	16,000


Montana Tax Paid Cigarette Sales
(in millions of packs per fiscal year)
Millions of Packages
110
105
100
95
90
85
80
75
70
1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984
Fiscal Year

Cigarette Sales Tax

Cigarette wholesalers in the state pay a tax of 16¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package within 72 hours after receipt by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and precollecting the tax on behalf of the State of Montana:

1) 6% for up to 2,580 cartons purchased in any calendar month;
2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
3) 3% for purchases in excess of 5,160 cartons in any calendar month.



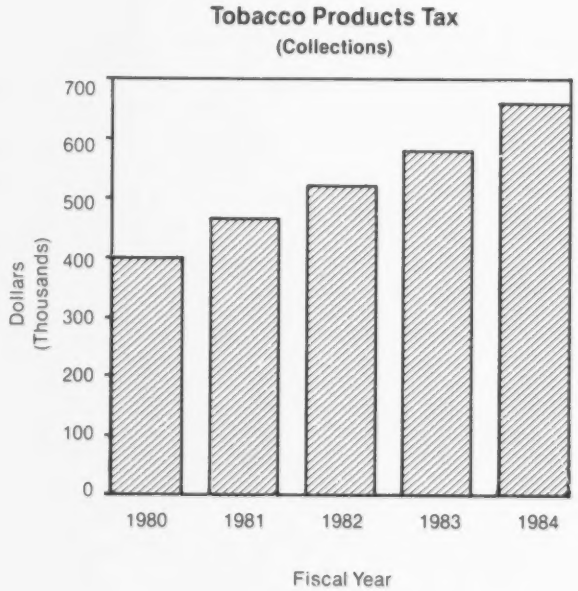
All moneys collected from the Cigarette Sales Tax are deposited in the Long-Range Building Program Fund. 79.75% of the deposits are allocated to the Debt Service Fund Type and 20.25% go to the Capital Projects Fund Type.

Cigarette Sales Tax Collections

FY80	FY81	FY82	FY83	FY84
$11,153,889	$11,162,433	$11,233,044	$10,580,701	$12,652,027

Tobacco Products Tax

All tobacco products, excluding cigarettes, are subject to a tax of 12½% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.



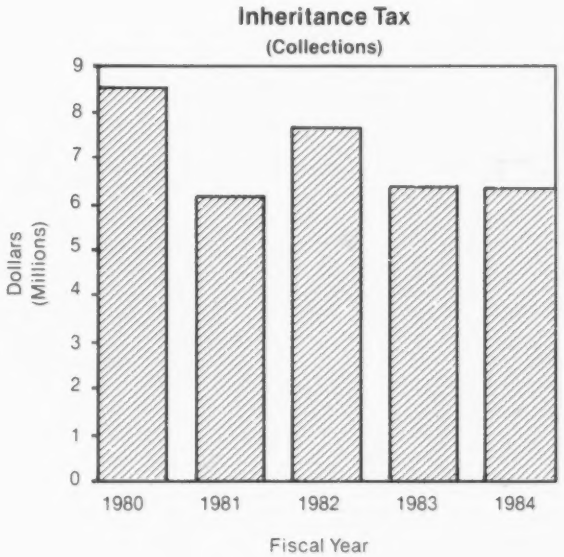
Tobacco Products Tax Collections

FY80	FY81	FY82	FY83	FY84
$ 397,831	$ 464,768	$ 519,448	$ 581,203	$ 657,733

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under $25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of $25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.



Total Inheritance Taxes Paid

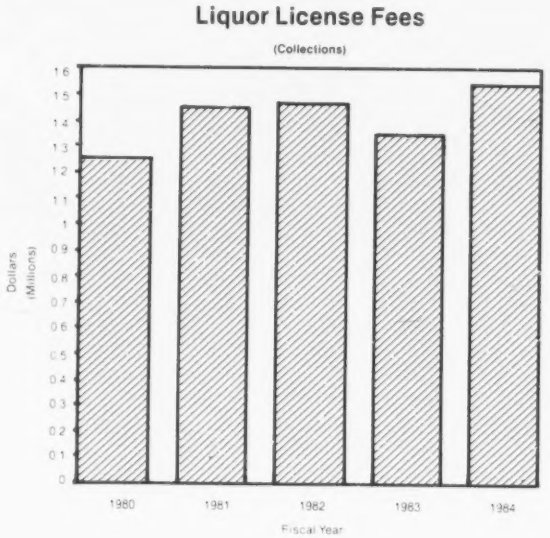
FY80	FY81	FY82	FY83	FY84
$8,537,241	$6,165,727	$7,680,529	$6,398,489	$6,318,078

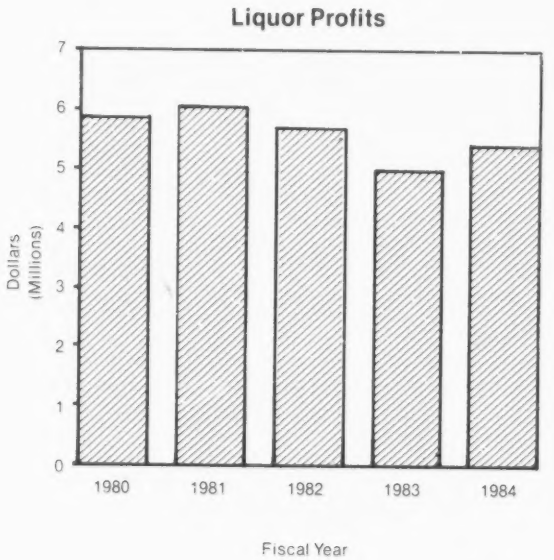
VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

After July 1, 1974, All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of $20,000 (not applicable to transfer or renewal of licenses prior to that date). In cities of 10,000 population or larger an annual renewal fee of $800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts, and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund.

Profits earned from the sale of liquor by the Department, are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.

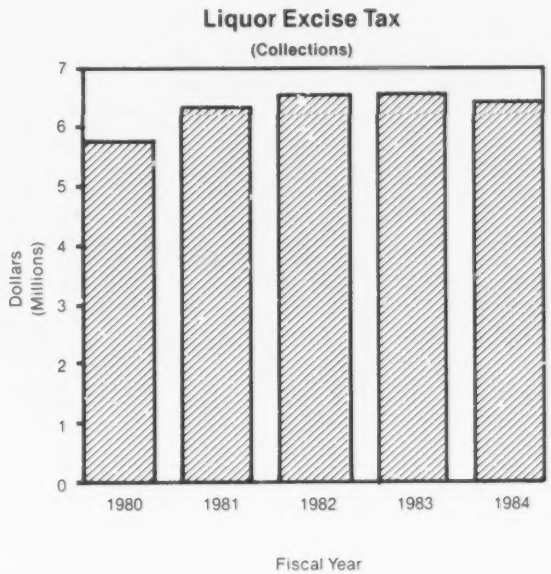




	FY80	FY81	FY82	FY83	FY84
Liquor license fee collections	$1,252,981	$1,455,564	$1,475,390	$1,357,263	$1,545,252
Liquor profits	$5,860,990	$6,028,927	$5,681,187	$5,010,213	$5,408,943

Liquor Excise Tax

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold and delivered. Payment of the tax must not be later than the last day of the month immediately following the close of each quarterly period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

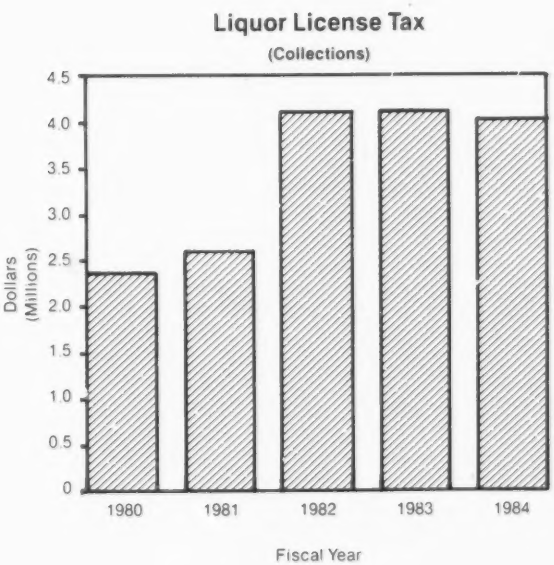


Liquor Excise Tax Collections

FY80	FY81	FY82	FY83	FY84
$ 5,764,741	$ 6,343,783	$ 6,581,478	$ 6,554,828	$ 6,415,784

Liquor License Tax

A license tax, amounting to 10% of the retail selling price of all liquor sold and delivered, is levied in Montana. The license tax is in addition to the liquor excise tax. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional four and one-half percent is allocated to counties for county purposes. The remaining revenues collected from the liquor license tax are deposited in the State Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism (Figure I).

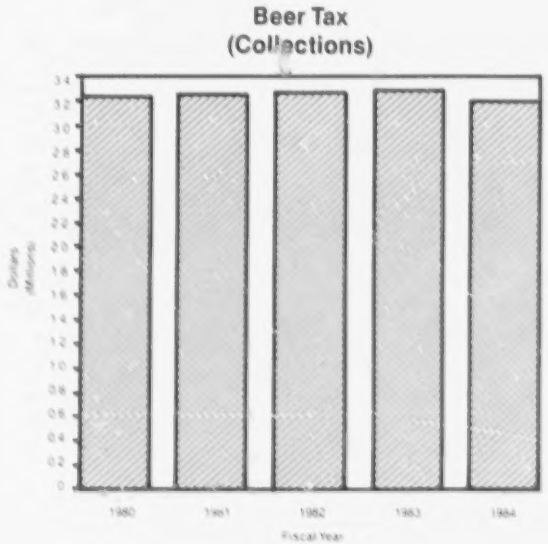


Liquor License Tax Collections

FY80	FY81	FY82	FY83	FY84
$ 3,602,963	$ 3,964,865	$ 4,113,423	$ 4,096,768	$ 4,006,857

Beer Tax

In addition to the annual license tax, a monthly tax of $4.00 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above $2.50 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One of the four dollars collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure II).



Beer Tax Collections

FY80	FY81	FY82	FY83	FY84
$ 3,244,011	$ 3,249,022	$ 3,279,701	$ 3,294,412	$ 3,211,297

FIGURE I. Liquor License Tax Allocation

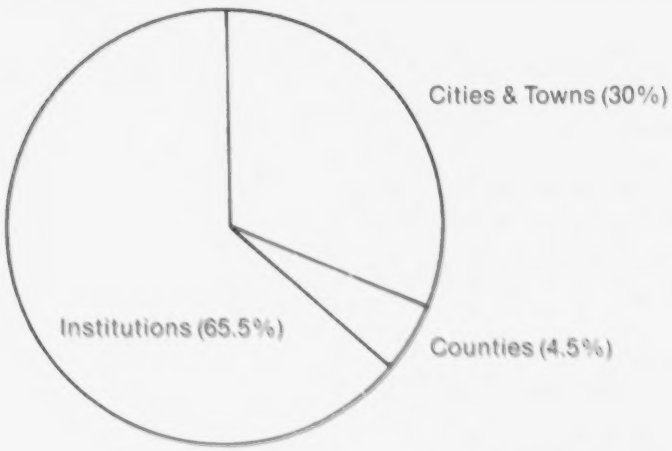


FIGURE II. Beer Tax Allocation

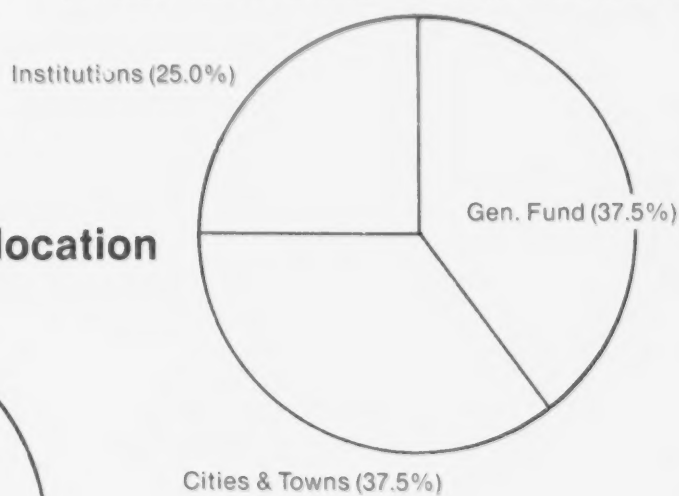
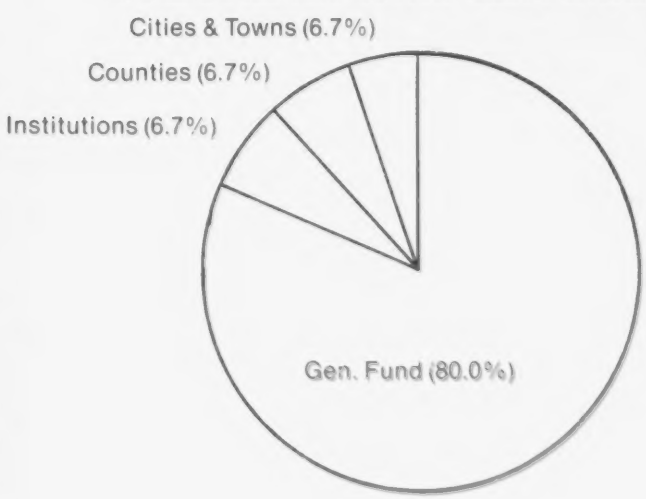
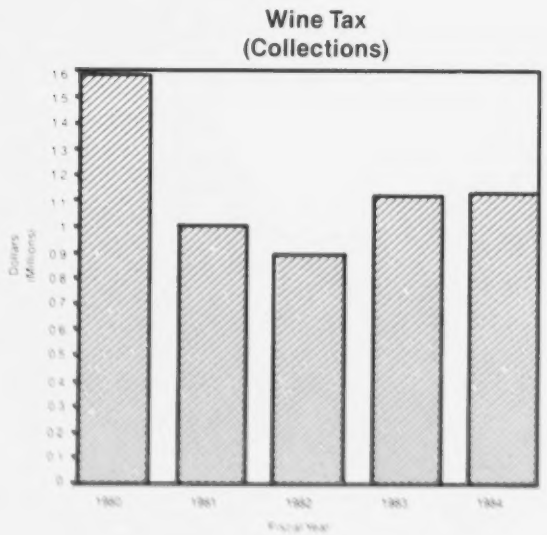


FIGURE III. Wine Tax Allocation



Wine Tax

A tax of 20¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 80% to the General Fund, 6.7% to counties, 6.7% to cities and towns, and 6.7% to the Department of Institutions for treatment, rehabilitation and prevention of alcoholism (Figure III).



	FY80	FY81	FY82	FY83	FY84
Wine Tax collections from the Department	$ 180,264	$ 139,372	$ 140,917	$ 116,017	$ 96,893
Wine Tax collections from distributors	$1,415,177	$ 990,154	$ 746,880	$1,002,981	$1,034,239
Total	$1,595,441	$1,129,526	$ 887,797	$1,118,998	$1,131,132

VIII. PROPERTY TAX

The Department's Role in Appraisal, Assessment, and Equalization

Article VIII—Section 3 in the Montana Constitution states the following:

"The state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law." This responsibility is delegated to the Property Tax Administration.

Appraisal—It is the duty of the Department of Revenue to accomplish the following:

a) the classification of all taxable lands

b) the appraisal of all taxable city and town lots

c) the appraisal of all taxable rural and urban improvements

The Department of Revenue must revaluate all taxable property within the state at least every five years.

Assessment—The Department of Revenue has full charge of assessing all property subject to taxation. The county assessors are agents of the Department of Revenue who provide a description of all taxable property.

Equalization—The Department of Revenue is responsible to adjust and equalize the valuation of taxable property. The Department must maintain a fair, just and equitable valuation of all the different classes of property in the counties.

How Property Taxes are Calculated and Distributed

Property taxes are based on market value, statutory tax rate, and mill levy. Property tax is calculated in the following way:

Market Value × Statutory Tax Rate = Taxable Value
Taxable Value × Mill Levy = Tax Liability

The statutory tax rate is determined by classifying the property into one of twelve property classifications.

Example of Property Taxes on Residence:

State Levy	6.00	
County Purpose Levy	84.80	
Public Schools	224.53	
City	83.53	
Total Mill Levy	398.86	
Market Value	$75,000	(Assume average assessment level
X Average Assessment	.50	of 50% of market value for residential property.)
Assessed Value	$37,500.00	
X Classification %	8.55%	
Taxable Value	$3,206.00	
X Mill Levy	.39886	
Property Tax	$1,278.75	

The tax revenue is distributed to each sector according to the percentage of mills due to each receiving agency.

CLASSIFICATION OF PROPERTY FOR PURPOSES OF TAXATION

15-8-111. Assessment—market value standard—exceptions. (1) All taxable property must be assessed at 100% of its market value except as provided in subsection (5) of this section and in 15-7-111 through 15-7-114.

(2) (a) Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

(b) The market value of all motor trucks; agricultural tools, implements and machinery; and vehicles of all kinds, including but not limited to motorcycles, aircraft, and boats and all watercraft, is the average wholesale value shown in national appraisal guides and manuals or the value of the vehicle before reconditioning and profit margin. The department of revenue shall prepare valuation schedules showing the average wholesale value when no national appraisal guide exists.

(3) The department of revenue or its agents may not adopt a lower or different standard of value from market value in making the official assessment and appraisal of the value of property in 15-6-134 through 15-6-140. For purposes of taxation, assessed value is the same as appraised value.

(4) The taxable value for all property in classes four through eleven is the percentage of market value established for each class of property in 15-6-134 through 15-6-141.

(5) The assessed value of properties in 15-6-131 through 15-6-133 is as follows:

(a) Properties in 15-6-131, under class one, are assessed at 100% of the annual net proceeds after deducting the expenses specified and allowed by 15-23-503.

(b) Properties in 15-6-132 under class two are assessed at 100% of the annual gross proceeds.

(c) Properties in 15-6-133, under class three, are assessed at 100% of the productive capacity of the lands when valued for agricultural purposes. All lands that meet the qualifications of 15-7-202 are valued as agricultural lands for tax purposes.

(6) Land and the improvements thereon are separately assessed when any of the following conditions occur:

(a) ownership of the improvements is different from ownership of the land;

(b) the taxpayer makes a written request; or

(c) the land is outside an incorporated city or town.

(7) The taxable value of all property in 15-6-131 and classes two and three is the percentage of assessed value established in 15-6-131(2), 15-6-132, and 15-6-133 for each class of property.

15-6-101. Property subject to taxation—classification. (1) All property in this state is subject to taxation, except as provided otherwise.

(2) For the purpose of taxation, the taxable property in the state shall be classified in accordance with 15-6-131 through 15-6-141.

15-6-131. Class one property—description—taxable percentage. (1) Class one property includes the annual net proceeds of all mines and mining claims except coal and metal mines.

(2) Class one property is taxed at 100% of its annual net proceeds after deducting the expenses specified and allowed by 15-23-503.

15-6-132. Class two property—description—taxable percentage. (1) Class two property includes:

(a) the annual gross proceeds of metal mines;

(b) the annual gross proceeds of underground coal mines; and

(c) the annual gross proceeds of coal mines using the strip-mining method.

(2) Class two property is taxed as follows:

(a) Property described in subsection (1)(a) is taxed at 3% of its annual gross proceeds, as defined in 15-23-801.

(b) Property described in subsection (1)(b) is taxed at 33⅓% of its annual gross proceeds.

(c) Property described in subsection (1)(c) is taxed at 45% of its annual gross proceeds.

15-6-133. Class three property—description—taxable percentage. (1) Class three property includes agricultural land as defined in 15-7-202.

(2) Class three property is taxed at 30% of its productive capacity.

15-6-134. Class four property—description—taxable percentage. (1) Class four property includes:

(a) all land except that specifically included in another class:

(b) all improvements except those specifically included in another class;

(c) the first $35,000 or less of the market value of any improvement on real property and appurtenant land not exceeding 5 acres owned or under contract for deed and actually occupied for at least 10 months a year as the primary residential dwelling of:

(i) a widow or widower 62 years of age or older who qualifies under the income limitations of (iii) of this subsection;

(ii) a widow or widower of any age with dependent children who qualifies under the income limitations of (iii) of this subsection; or

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not more than $8,000 for a single person or $10,000 for a married couple;

(d) all golf courses, including land and improvements actually and necessarily used for that purpose, that;

(i) consist of at least 9 holes and not less than 3,000 lineal yards; and

(ii) were used as a golf course on January 1, 1979, and were owned by a nonprofit Montana corporation.

(2) Class four property is taxed as follows:

(a) Except as provided in 15-24-1402 or 15-24-1501, property described in subsections (1)(a) and (1)(b) is taxed at 8.55% of its market value.

(b) Property described in subsection (1)(c) is taxed at 8.55% of its market value multiplied by a percentage figure based on income and determined from the following table:

Income Single Person	Income Married Couple	Percentage Multiplier
$ 0 - $1,000	$ 0 - $ 1,000	0%
1,001 - 2,000	1,001 - 2,000	10%
2,001 - 2,800	2,001 - 3,000	20%
2,801 - 3,600	3,001 - 4,000	30%
3,601 - 4,400	4,001 - 5,000	40%
4,401 - 5,200	5,001 - 6,000	50%
5,201 - 6,000	6,001 - 7,000	60%
6,001 - 6,800	7,001 - 8,000	70%
6,801 - 7,600	8,001 - 9,000	80%
7,601 - 8,000	9,001 - 10,000	90%

(c) Property described in subsection (1)(d) is taxed at one-half the taxable percentage established in subsection (2)(a), or 4.275%.

15-6-135. Class five property—description—taxable percentage. (1) Class five property includes:

(a) all property used and owned by cooperative rural electrical and cooperative rural telephone associations organized under the laws of Montana, except property owned by cooperative organizations described in subsection (1)(c) of 15-6-137;

(b) air and water pollution control equipment as defined in this section;

(c) new industrial property as defined in this section;

(d) any personal or real property used primarily in the production of gasohol during construction and for the first 3 years of its operation.

(2) (a) "Air and water pollution equipment" means facilities, machinery, or equipment used to reduce or control water or atmospheric pollution or contamination by removing, reducing, altering, disposing, or storing pollutants, contaminants, wastes, or heat. The department of health and environmental sciences shall determine if such utilization is being made.

(b) The department of health environmental sciences' determination as to air and water pollution equipment may be appealed to the board of health and environmental sciences and may not be appealed to either a county tax appeal board or the state tax appeal board. However, the appraised value of the equipment as determined by the department of revenue may be appealed to the county tax appeal board and the state tax appeal board.

(3) "New industrial property" means any new industrial plant, including land, buildings, machinery, and fixtures, used by new industries during the first 3 years of their operation. The property may not have been assessed within the state of Montana prior to July 1, 1961.

(4) (a) "New industry" means any person, corporation, firm, partnership, association, or other group that establishes a new plant in Montana for the operation of a new industrial endeavor, as distinguished from a mere expansion, reorganization, or merger of an existing industry.

(b) New industry includes only those industries that:

(i) manufacture, mill, mine, produce, process, or fabricate materials;

(ii) do similar work, employing capital and labor, in which materials unserviceable in their natural state are extracted, processed, or made fit for use or are substantially altered or treated so as to create commercial products or materials; or

(iii) engage in the mechanical or chemical transformation of materials or substances into new products in the manner defined as manufacturing in the 1972 Standard Industrial Classification Manual prepared by the United States office of management and budget.

(5) New industrial property does not include:

(a) property used by retail or wholesale merchants, commercial services of any type, agriculture, trades, or professions;

(b) a plant that will create adverse impact on existing state, county, or municipal services; or

(c) property used or employed in any industrial plant that has been in operation in this state for 3 years or longer.

(6) Class five property is taxed at 3% of its market value.

15-6-136. Class six property—description—taxable percentage. (1) Class six property includes:

(a) livestock and poultry and the unprocessed products of both;

(b) all unprocessed agricultural products on the farm or in storage except all perishable fruits and vegetables in farm storage and owned by the producer;

(c) items of personal property intended for lease in the ordinary course of business provided each item of personal property satisfies all of the following:

(i) the full and true value of the personal property is less than $5,000;

(ii) the personal property is owned by a business whose primary business income is from rental or lease of personal property to individuals wherein no one customer of the business accounts for more than 10% of the total rentals or leases during a calendar year; and

(iii) the lease of the personal property is generally on an hourly, daily, or weekly basis.

(2) Class six property is taxed at 4% of its market value.

15-6-137. Class seven property—description—taxable percentage. (1) Class seven property includes:

(a) all property used and owned by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or less;

(b) all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95% of the electricity consumers or telephone users within the incorporated limits of a city or town;

(c) electric transformers and meters; electric light and power substation machinery; natural gas measuring and regulating station equipment, meters, and compressor station machinery owned by noncentrally assessed public utilities; and tools used in the repair and maintenance of this property; and

(d) tools, implements, and machinery used to repair and maintain machinery not used for manufacturing and mining purposes.

(2) To qualify for this classification, the average circuit miles for each station on the telephone communication system described in subsection (1)(b) must be more than 1 mile.

(3) Class seven property is taxed at 8% of its market value.

15-6-138. Class eight property—description—taxable percentage. (1) Class eight property includes:

(a) all agricultural implements and equipment;

(b) all mining machinery, fixtures, equipment, tools, and supplies except:

(i) those included in class five; and

(ii) coal and ore haulers;

(c) all manufacturing machinery, fixtures, equipment, tools, and supplies except those included in class five;

(d) motorcycles;

(e) watercraft;

(f) all trailers up to and including 18,000 pounds maximum gross loaded weight, except those subject to a fee in lieu of property tax;

(g) aircraft;
(h) all-terrain vehicles;
(i) harness, saddlery, and other tack equipment;
(j) all goods and equipment intended for rent or lease, except goods and equipment specifically included and taxed in another class; and
(k) All machinery except that specifically included in another class.
(2) Class eight property is taxed at 11% of its market value.

15-6-139. Class nine property—description—taxable percentage. (1) Class nine property includes:
(a) buses and trucks having a rated capacity of more than three-quarters of a ton but less than or equal to 1½ tons;
(b) truck toppers weighing more than 300 pounds;
(c) furniture, fixtures, and equipment, except that specifically included in another class, used in commercial establishments as defined in this section;
(d) x-ray and medical and dental equipment; and
(e) citizens' band radios and mobile telephones.
(2) "Commercial establishment" includes any hotel; motel; office; petroleum marketing station; or service, wholesale, retail, or food-handling business.
(3) Class nine property is taxed at 13% of its market value.

15-6-140. Class ten property—description—taxable percentage. (1) Class ten property includes:
(a) radio and television broadcasting and transmitting equipment;
(b) cable television systems;
(c) coal and ore haulers;
(d) trucks having a rated capacity of more than 1½ tons, including those prorated under 15-24-102;
(e) all trailers exceeding 18,000 pounds maximum gross loaded weight, including those prorated under 15-24-102 and except those subject to a fee in lieu of property tax;
(f) theater projectors and sound equipment; and
(g) all other property not included in the preceding nine classes except that property subject to a fee in lieu of a property tax.
(2) Class ten property is taxed at 16% of its market value.

15-6-141. *(Temporary)* **Class eleven property—description—taxable percentage.** (1) Class eleven property includes:
(a) centrally assessed electric power companies' allocations;
(b) allocations for centrally assessed natural gas companies having a major distribution system in this state; and
(c) centrally assessed companies' allocations except:
(i) electric power and natural gas companies' property;
(ii) property owned by cooperative rural electric and cooperative rural telephone associations and classified in class five; and
(iii) property owned by organizations providing telephone communications to rural areas and classified in class seven.
(2) Class eleven property is taxed as follows:
(a) Property described in subsection (1)(a) and (b) is taxed at 12% of market value.
(b) Except as provided in 15-23-202, property described in subsection (1)(c) is taxed at 15% of market value.

15-6-141. *(Effective as provided in Compiler's Comment)* **Class eleven property—description—taxable percentage.** (1) Class eleven property includes:
(a) centrally assessed electric power companies' allocations, including allocations of properties constructed, owned, or operated by a public agency created by the congress to transmit or distribute electric energy produced at privately owned generating facilities (not including rural electric cooperatives);
(b) allocations for centrally assessed natural gas companies having a major distribution system in this state; and
(c) centrally assessed companies' allocations except:
(i) electric power and natural gas companies' property;
(ii) property owned by cooperative rural electric and cooperative rural telephone associations and classified in class five; and

(iii) property owned by organizations providing telephone communications to rural areas and classified in class seven.

(2) Class eleven property is taxed as follows:

(a) Property described in subsection (1)(a) and (b) is taxed at 12% of market value.

(b) Except as provided in 15-23-202, property described in subsection (1)(c) is taxed at 15% of market value.

15-6-142. Class twelve property—description—taxable percentage. (1) Class twelve property includes:

(a) a trailer or mobile home used as a residence except when:

(i) held by a distributor or dealer of trailers or mobile homes as his stock in trade; or

(ii) specifically included in another class;

(b) the first $35,000 or less of the market value of a trailer or mobile home used as a residence and actually occupied for at least 10 months a year as the primary residential dwelling of:

(i) a widow or widower 62 years of age or older who qualifies under the income limitations of (iii) of this subsection;

(ii) a widow or widower of any age with dependent children who qualifies under the income limitations of (iii) of this subsection; or

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not more than $8,000 for a single person or $10,000 for a married couple.

(2) Class twelve property is taxed as follows:

(a) Property described in subsection (1)(a) that is not of the type described in subsection (1)(b) is taxed at 8.55% of its market value.

(b) Property described in subsection (1)(b) is taxed at 8.55% of its market value multiplied by a percentage figure based on income and determined from the table established in subsection (2)(b) of 15-6-134.

Compiler's Comments

1981 Amendments: Chapter 367 inserted "Except as provided in 15-23-202" at the beginning of (2)(b).

Chapter 478 added the language relating to allocations of properties of public agencies to the end of (1)(a).

Effective Date—Contingent on Congressional Action: Section 4, Ch. 478, L. 1981, provided: "This act is not effective until congress passes legislation that allows the state to tax property owned by an agency created by congress to transmit or distribute electric energy."

Cross-References

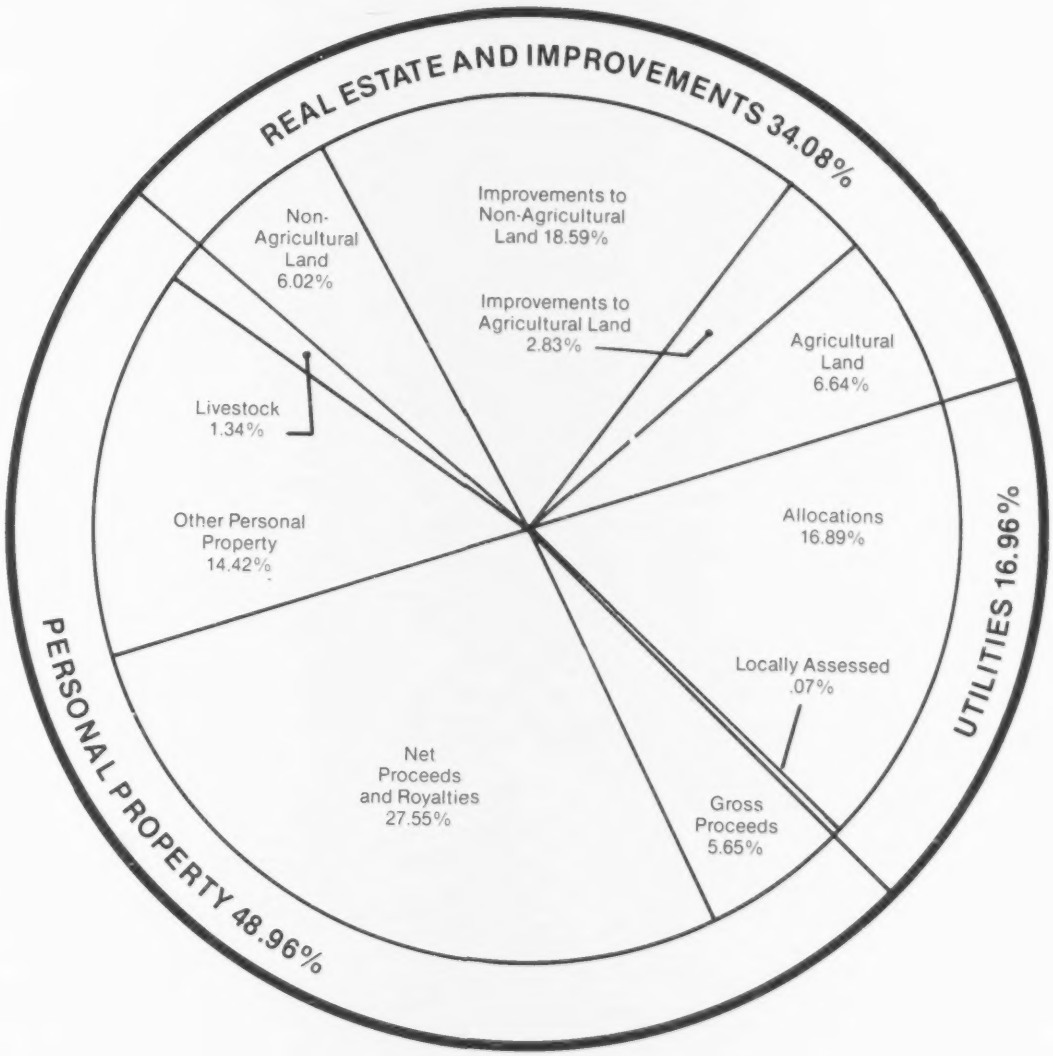
Taxation to federal property held under contract of sale, lease, or other interest, Title 15, ch. 24, part II.

ANALYSIS OF TAXABLE VALUATION 1933-1984

	AGRICULTURAL LAND		ALL OTHER REAL PROPERTY		LIVESTOCK		PERSONAL PROPERTY (EXC. LIVESTOCK)		UTILITIES*		NET PROCEEDS**		TOTAL TAXABLE VALUE
	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	
1933	93,537,150	28.800	100,473,060	29.366	12,759,984	3.730	41,913,662	12.250	85,990,856	25.133	2,468,057	.721	342,142,769
1934	96,864,932	28.925	99,096,425	29.592	15,029,658	4.488	40,228,598	12.013	81,246,961	24.262	2,411,446	.720	334,878,020
1935	92,540,160	27.962	97,148,657	29.355	14,461,842	4.370	41,594,865	12.568	80,520,211	24.330	4,682,250	1.415	330,947,985
1936	89,418,104	26.770	88,958,244	26.634	15,493,687	4.639	32,652,925	9.775	97,679,731	29.244	9,812,196	2.938	334,014,887
1937	76,783,816	23.696	89,270,199	27.549	12,564,133	3.877	35,191,470	10.860	98,577,555	30.422	11,651,799	3.596	324,038,972
1938	76,724,826	23.316	89,993,400	27.347	11,662,600	3.544	37,733,542	11.467	96,375,143	29.287	10,580,869	5.039	329,070,380
1939	74,980,466	23.776	89,903,559	28.508	12,930,379	4.100	37,855,293	12.004	94,025,875	29.815	5,668,209	1.797	315,363,281
1940	72,818,303	22.751	89,847,035	18.073	14,854,878	4.642	40,145,066	12.543	94,406,327	29.497	7,983,404	2.494	320,055,013
1941	72,318,992	21.88	90,215,851	27.30	18,302,595	5.54	42,467,922	12.85	94,647,587	28.64	12,517,086	3.79	330,470,033
1942	72,884,893	21.53	92,121,482	27.21	22,796,841	6.73	46,431,824	13.72	94,813,601	28.00	9,511,973	2.81	338,560,614
1943	73,259,103	21.24	93,355,262	27.07	27,520,985	7.98	43,567,331	12.63	97,647,900	28.32	9,497,672	2.76	344,848,153
1944	74,317,408	21.05	93,934,177	26.60	30,474,820	8.63	44,573,235	12 63	100,456,710	28.46	9,310,090	2.63	353,066,440
1945	75,247,556	20.97	94,562,372	26.37	31,778,428	8.86	47,331,567	13.19	100,961,367	28.14	8,865,860	2.47	358,747,150
1946	76,004,801	20.97	96,727,844	26.68	30,816,523	8.51	49,998,922	13.81	101,851,137	28.08	7,083,926	1.95	362,483,153
1947	76,852,538	20.21	101,196,032	26.59	29,231,099	7.69	62,816,606	16.51	102,783,596	27.02	7,552,967	1.98	380,432,838
1948	78,941,453	18.93	107,114,735	25.67	34,341,227	8.23	76,266,434	18.28	105,675,462	25.33	14,828,099	3.56	417,167,410
1949	79,860,215	17.54	115,798,921	25.43	35,304,307	7.75	93,222,514	20.48	109,904,722	24.14	21,231,574	4.66	455,322,253
1950	79,826,104	17.38	122,840,583	26.74	32,198,751	7.01	97,964,834	21.33	109,842,084	23.92	16,631,611	3.62	459,303,967
1951	80,308,401	16.31	131,097,054	26.62	40,771,441	8.28	110,204,435	22.38	113,428,658	23.04	16,607,002	3.37	492,416,991
1952	80,459,053	15.17	137,368,039	25.89	54,442,912	10.28	120,237,240	22.70	115,790,666	21.84	21,817,893	4.12	530,115,803
1953	81,037,442	15.06	144,043,130	26.75	49,834,734	9.24	129,825,270	24.08	116,787,876	21.68	17,196,519	3.19	538,774,971
1954	81,908,109	14.80	151,388,881	27.37	47,101,898	8.50	134,855,090	24.37	119,700,755	21.63	18,476,218	3.33	553,430,951
1955	83,226,151	14.19	163,442,853	27.87	48,942,895	8.34	139,339,922	23.76	128,166,635	21.86	23,289,390	3.98	586,407,846
1956	84,511,775	13.65	175,428,082	28.33	40,818,419	6.59	148,451,958	23.97	132,120,223	21.34	37,876,662	6.12	619,207,119
1957	86,555,365	13.54	183,794,614	28.73	31,951,427	5.00	150,352,394	23.51	136,240,146	21.30	50,643,272	7.92	639,537,228
1958	87,714,973	13.19	190,286,475	28.64	35,176,121	5.29	156,203,505	23.50	139,585,566	21.01	55,609,288	8.37	664,575,928
1959	88,363,858	13.12	197,711,556	29.38	41,300,463	6.13	158,030,431	23.48	130,458,607	19.38	57,332,200	8.51	673,197,115
1960	90,489,338	13.08	205,859,641	29.75	40,321,719	5.82	164,457,758	23.80	131,747,199	19.05	58,771,025	8.50	691,646,680
1961	90,304,983	13.07	214,338,181	31.03	36,032,390	5.21	161,306,496	23.35	136,517,181	19.77	52,276,652	7.57	690,775,883
1962	90,560,624	13.06	220,683,363	31.84	35,005,750	5.05	159,865,584	23.06	136,798,754	19.73	50,322,403	7.26	693,236,478
1963	100,915,970	13.69	245,516,022	33.31	41,637,811	5.65	162,397,290	22.03	138,789,164	18.83	47,806,833	6.49	737,062,590
1964	195,164,097	13.86	260,323,660	34.31	43,045,183	5.67	166,289,320	21.91	140,212,645	18.48	43,796,094	5.77	758,830,999
1965	105,665,674	13.46	278,075,753	35.42	39,386,241	5.02	175,870,434	22.40	142,316,185	18.13	43,751,208	5.57	785,065,495
1966	105,173,237	12.76	286,821,538	34.78	42,462,269	5.15	182,751,745	22.16	148,251,782	17.99	59,018,341	7.16	824,478,912
1967	105,296,729	12.34	298,932,883	35.02	48,939,928	5.73	190,219,446	22.28	152,488,604	17.87	57,679,262	6.76	853,556,852
1968	106,030,666	12.15	308,301,838	35.34	49,015,580	5.61	207,177,949	23.75	151,166,685	17.33	50,765,200	5.82	872,457,918
1969	106,081,203	11.56	321,777,705	35.09	50,854,543	5.54	210,977,622	23.00	152,023,376	16.59	75,396,505	8.22	917,110,954
1970	106,231,436	11.15	328,762,937	34.51	58,523,015	6.14	219,582,213	23.04	149,293,765	15.68	90,305,424	9.48	952,698,790
1971	107,256,631	11.10	339,208,116	35.11	64,448,106	6.67	227,995,556	23.64	149,933,967	15.52	76,866,075	7.96	965,708,451
1972	110,540,667	11.11	352,091,172	35.38	68,554,060	6.89	246,633,620	24.78	152,485,274	15.33	64,794,333	6.51	995,099,126
1973	113,353,834	10.68	371,669,111	35.01	83,821,904	7.89	267,864,965	25.23	155,307,613	14.63	69,604,224	6.56	1,061,621,651
1974	114,788,164	9.58	405,168,914	33.81	110,064,081	9.18	289,259,197	24.13	163,083,172	13.61	116,146,543	9.69	1,198,510,071
1975	116,071,663	8.59	435,614,953	32.25	79,028,021	5.85	336,382,289	24.90	159,702,076	11.82	223,975,328	16.58	1,350,774,330
1976	114,823,879	8.25	453,666,664	32.59	66,003,878	4.74	341,472,848	24.53	171,762,257	12.34	244,205,602	17.54	1,391,935,128
1977	115,099,683	7.85	483,901,703	32.99	72,460,827	4.94	346,854,736	23.65	182,244,963	12.42	266,181,793	18.15	1,466,674,705
1978	139,424,857	8.89	531,792,142	33.91	43,769,134	2.79	392,151,466	25.01	184,303,839	11.75	276,843,999	17.65	1,568,285,437
1979	139,017,359	8.57	547,192,323	33.74	60,903,474	3.75	407,530,688	25.13	185,902,241	11.46	281,405,885	17.35	1,621,951,970
1980	139,797,414	7.58	578,474,345	31.35	83,900,401	4.55	425,114,755	23.04	210,342,917	11.40	407,379,105	22.08	1,845,008,937
1981	139,801,965	6.92	605,038,594	29.94	33,979,697	1.68	471,738,514	23.35	222,660,703	11.02	547,411,267	27.09	2,020,630,740
1982	140,225,015	6.36	599,615,034	27.20	31,847,801	1.45	352,351,065	15.98	328,288,860	14.89	752,164,369	34.12	2,204,492,144
1983	148,362,972	6.64	612,659,958	27.43	29,977,116	1.34	322,087,626	14.42	378,753,733	16.96	741,544,063	33.20	2,233,385,468
1984	147,314,267	6.32	636,916,015	27.33	28,505,795	1.22	355,136,209	15.24	432,680,282	18.56	730,330,120	31.33	2,330,882,688

* Utilities include department allocations and real and personal property of utilities after 1936. Before 1936 utilities includes only department allocations, with real and personal property containing utility properties.

** Net proceeds include gross proceeds from 1976 on.



ANALYSIS OF THE 1983 TAX BASE

BEAVERHEAD COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	57,543	1,641,072	492,338	57,437	1,647,983	494,410
Non-Irrigated (30%)	11,005	219,133	65,747	11,000	219,002	65,701
Grazing (30%)	908,414	4,703,969	1,411,199	908,760	4,706,312	1,411,933
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	94,504	1,327,128	398,149	94,185	1,337,358	401,221
Timberland (30%)	22,453	60,277	18,086	22,400	53,782	16,143
Other Land:						
Suburban Tracts (8.55%)		1,561,988	133,547		1,599,568	136,757
(0% - 7.695%)		18,805	1,191		11,205	724
Commercial Suburban Tracts (8.55%)		56,230	4,812		105,690	9,037
City and Town Lots (8.55%)		2,675,765	228,799		2,691,379	230,134
(0% - 7.695%)		99,540	5,254		99,240	5,491
Commercial City and Town Lots (8.55%)		1,022,760	87,445		1,036,280	88,596
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		77,330	6,616		47,400	4,053
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		10,620,310	908,039		10,913,242	933,093
(0% - 7.695%)		-	-		7,220	371
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		9,860,998	843,120		10,696,252	914,532
(0% - 7.695%)		65,175	3,826		76,355	4,062
On City and Town Lots (8.55%)		25,525,033	2,182,406		25,930,321	2,217,055
(0% - 7.695%)		467,710	24,826		493,870	25,994
On Qualified Golf Courses (4.275%)		30,490	1,303		30,490	1,303
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		829,770	70,946		639,750	54,699
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,950	3,633,511	549,270	1,782	2,968,257	442,481
Livestock (4%):						
Cattle	129,491	41,037,867	1,641,513	130,275	39,334,505	1,573,349
Sheep	17,483	490,158	19,606	15,622	492,292	19,691
Horses	1,970	1,136,506	45,438	1,973	879,900	35,196
Swine	806	63,301	2,532	464	35,404	1,413
Other	2,241	74,006	2,964	2,305	74,471	2,973
Aircraft (11%)	28	647,632	71,239	28	428,203	47,105
Watercraft (11%)	190	161,228	17,736	193	147,468	16,206
Mobile Homes (8.55%)	762	3,579,938	306,091	779	3,877,136	331,499
(0% - 7.695%)	0	78,580	4,835	0	49,454	3,141
Machinery (11%)		6,720,922	739,306		1,015,404	111,696
Farm Machinery and Equipment (11%)		8,504,974	935,553		8,969,568	986,659
Manufacturing and Mining Machinery (11%)		5,948,225	654,305		11,000,629	1,210,070
Furniture and Fixtures (13%)		2,616,014	340,102		3,061,384	397,995
Agricultural Products In Storage (4%)		1,198,214	47,929		1,050,769	42,029
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		571,151	17,135		533,491	16,005
Other Personal Property (3% - 16%)		1,396,609	138,674		1,482,807	145,947
INTRA COUNTY UTILITIES		23,400	3,342		20,326	2,885
INTRA COUNTY COOPERATIVES		2,896,249	231,249		5,015	151
DEPARTMENT ALLOCATIONS		22,469,988	2,421,131		25,181,106	2,646,389
NET PROCEEDS		109,471	109,471		104,413	104,413
GROSS PROCEEDS		44,902	1,347		105,794	3,174
TOTAL		164,266,329	15,188,417		163,160,495	15,155,776

NOTE: Figures shown are as reported to Department of Revenue by County

BIG HORN COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	38,360	1,745,165	523,721	38,358	1,743,690	523,280
Non-Irrigated (30%)	124,325	4,094,955	1,228,761	124,332	4,093,815	1,228,423
Grazing (30%)	1,232,008	5,224,290	1,568,733	1,232,986	5,236,970	1,572,547
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	23,289	495,070	148,644	23,334	496,050	148,939
Timberland (30%)	49,650	138,884	41,838	49,643	138,849	41,828
Other Land:						
Suburban Tracts (8.55%)		530,443	45,366		545,932	46,689
(0% - 7.695%)		6,267	291		6,337	300
Commercial Suburban Tracts (8.55%)		173,905	14,871		176,975	15,133
City and Town Lots (8.55%)		3,345,082	286,017		3,376,846	288,719
(0% - 7.695%)		99,900	5,099		101,025	5,350
Commercial City and Town Lots (8.55%)		1,656,035	141,630		1,621,215	138,654
Qualified Golf Courses (4.275%)		24,245	1,038		24,245	1,038
Industrial Sites (8.55%)		76,475	6,540		66,475	5,685
New Industrial Sites (3%)		5,000	150		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		14,706,735	1,257,423		14,833,720	1,268,290
(0% - 7.695%)		9,225	526		150	10
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		4,490,058	383,898		4,611,992	394,328
(0% - 7.695%)		87,645	3,553		107,915	4,357
On City and Town Lots (8.55%)		23,835,268	2,037,885		24,041,348	2,055,522
(0% - 7.695%)		462,030	24,193		481,711	26,205
On Qualified Golf Courses (4.275%)		101,650	4,350		101,650	4,350
On Right-Of-Way (8.55%)		432,544	36,982		432,544	36,982
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		25,609,449	768,283		-	-
On Industrial Sites (8.55%)		23,121,550	1,976,892		48,730,999	4,166,500
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,029	10,740,507	1,673,114	2,143	17,494,940	2,743,570
Livestock (4%):						
Cattle	86,464	27,910,389	1,116,484	82,795	25,733,350	1,029,268
Sheep	4,800	145,230	5,804	4,449	124,461	4,974
Horses	1,817	1,035,027	41,371	1,784	782,250	31,290
Swine	2,057	167,880	6,709	2,209	192,197	7,687
Other	6,518	303,743	12,151	6,857	385,762	15,427
Aircraft (11%)	28	439,310	48,331	30	475,388	52,299
Watercraft (11%)	263	418,825	46,117	249	445,600	49,001
Mobile Homes (8.55%)	531	2,744,151	234,626	531	2,846,201	243,355
(0% - 7.695%)	0	17,404	832	5	19,411	1,149
Machinery (11%)		1,426,699	156,941		4,342,567	477,692
Farm Machinery and Equipment (11%)		15,020,217	1,652,251		17,449,376	1,919,441
Manufacturing and Mining Machinery (11%)		79,157,725	8,707,351		134,013,145	14,746,981
Furniture and Fixtures (13%)		3,465,699	450,561		5,231,387	680,097
Agricultural Products In Storage (4%)		1,022,842	40,914		640,873	25,633
New Industrial Property (3%)		46,347,379	1,390,421		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		5,323,655	595,045		7,246,975	802,539
INTRA COUNTY UTILITIES		4,245	530		30,855	4,505
INTRA COUNTY COOPERATIVES		76,092	2,281		46,834	1,405
DEPARTMENT ALLOCATIONS		31,906,515	3,451,730		40,126,503	4,409,737
NET PROCEEDS		1,020,289	1,020,289		1,039,335	1,039,335
GROSS PROCEEDS		181,355,969	81,610,186		194,438,330	87,497,248
TOTAL		520,521,662	112,770,723		564,076,193	127,755,762

NOTE: Figures shown are as reported to Department of Revenue by County

BLAINE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	44,071	1,095,075	328,523	44,399	1,114,585	334,376
Non-Irrigated (30%)	400,527	7,450,362	2,235,109	355,123	6,609,323	1,982,797
Grazing (30%)	1,210,236	5,032,172	1,509,652	1,108,877	4,572,486	1,371,746
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	26,218	617,008	185,102	24,785	585,562	175,669
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		222,399	19,015		228,989	19,579
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		-	-		-	-
City and Town Lots (8.55%)		1,230,859	105,240		1,254,956	107,300
(0% - 7.695%)		85,725	4,445		79,200	4,183
Commercial City and Town Lots (8.55%)		-	-		-	-
Qualified Golf Courses (4.275%)		2,993	128		-	-
Industrial Sites (8.55%)		1,084,611	92,735		1,097,357	93,824
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		12,804,199	1,094,760		11,579,915	990,084
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,094,533	93,583		1,073,479	91,782
(0% - 7.695%)		2,530	0		-	-
On City and Town Lots (8.55%)		8,337,275	712,838		8,763,794	749,306
(0% - 7.695%)		9,016	0		407,974	21,422
On Qualified Golf Courses (4.275%)		4,790	205		4,790	205
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		7,115,871	608,407		7,415,186	633,999
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	12	2,263,368	335,775	624	2,277,980	378,314
Livestock (4%):						
Cattle	69,960	21,427,933	857,118	68,166	21,387,559	855,504
Sheep	8,770	236,012	9,440	7,040	202,310	8,092
Horses	1,124	580,386	23,215	1,086	469,575	18,783
Swine	2,275	176,523	7,061	2,018	155,733	6,229
Other	6,475	113,965	4,559	6,279	153,932	6,157
Aircraft (11%)	48	732,384	80,562	41	696,565	76,622
Watercraft (11%)	4	14,768	1,624	4	13,863	1,525
Mobile Homes (8.55%)	182	1,379,666	117,961	153	1,235,897	105,669
(0% - 7.695%)	0	510,657	27,965	0	79,610	5,435
Machinery (11%)		683,426	75,177		499,495	54,944
Farm Machinery and Equipment (11%)		18,898,395	2,078,823		19,338,776	2,127,265
Manufacturing and Mining Machinery (11%)		126,180	13,880		163,136	17,945
Furniture and Fixtures (13%)		1,258,490	163,604		1,164,675	151,408
Agricultural Products In Storage (4%)		4,710,959	188,438		7,619,578	304,783
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		805,389	84,660		637,553	74,192
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		7,904,466	237,134		-	-
DEPARTMENT ALLOCATIONS		21,321,561	2,999,877		32,178,787	3,629,434
NET PROCEEDS		16,076,139	16,076,139		19,913,761	19,913,761
GROSS PROCEEDS		-	-		-	-
TOTAL		145,410,085	30,372,754		152,976,381	34,312,334

NOTE: Figures shown are as reported to Department of Revenue by County

BROADWATER COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	40,085	1,313,213	393,988	41,712	1,319,409	395,843
Non-Irrigated (30%)	64,725	1,239,043	371,716	64,974	1,244,994	373,500
Grazing (30%)	331,931	740,648	222,286	326,538	746,630	224,085
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	7,918	150,802	45,245	8,094	153,896	46,175
Timberland (30%)	17,247	44,344	13,311	16,968	43,362	13,018
Other Land:						
Suburban Tracts (8.55%)		1,271,904	108,733		1,397,323	119,460
(0% - 7.695%)		1,899	58		2,219	66
Commercial Suburban Tracts (8.55%)		96,961	8,290		76,452	6,537
City and Town Lots (8.55%)		1,986,463	169,836		2,053,013	175,527
(0% - 7.695%)		148,518	7,668		88,989	4,658
Commercial City and Town Lots (8.55%)		578,097	49,436		559,321	47,830
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		34,575	2,956		-	-
New Industrial Sites (3%)		-	-		20,509	615
IMPROVEMENTS						
On Agricultural Land (8.55%)		8,075,092	690,417		7,977,384	682,058
(0% - 7.695%)		29,982	854		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		4,618,815	394,902		4,806,869	410,982
(0% - 7.695%)		31,228	1,741		20,881	1,268
On City and Town Lots (8.55%)		10,292,797	880,040		10,782,040	921,872
(0% - 7.695%)		431,190	23,762		239,654	12,903
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		4,941	422		4,941	422
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		766,600	22,998
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	25,777	402,915	1,107	2,149,375	321,689
Livestock (4%):						
Cattle	21,341	7,145,281	285,833	20,620	6,608,928	264,338
Sheep	3,883	115,782	4,630	4,089	119,377	4,764
Horses	583	326,123	13,030	642	288,375	11,535
Swine	766	59,785	2,388	1,204	104,697	4,185
Other	159,505	233,426	9,335	118,206	184,272	7,369
Aircraft (11%)	0	178,349	19,618	0	68,750	7,563
Watercraft (11%)	0	150	17	309	774,901	85,239
Mobile Homes (8.55%)	0	1,288,698	110,179	0	1,637,853	140,031
(0% - 7.695%)	0	5,129	232	0	6,997	538
Machinery (11%)		1,201,929	132,216		2,236,291	245,991
Farm Machinery and Equipment (11%)		8,133,573	894,690		9,538,600	1,049,251
Manufacturing and Mining Machinery (11%)		12,337,327	1,357,109		3,128,706	344,158
Furniture and Fixtures (13%)		1,092,209	141,987		1,343,569	174,675
Agricultural Products In Storage (4%)		4,436,102	177,441		7,202,387	288,093
New Industrial Property (3%)		-	-		7,578,484	227,355
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		654,996	55,895		616,100	56,353
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		1,685,399	50,562		-	-
DEPARTMENT ALLOCATIONS		18,235,150	2,363,099		34,724,201	4,234,620
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		1,460	44
TOTAL		88,245,697	9,406,837		110,617,809	10,927,608

NOTE: Figures shown are as reported to Department of Revenue by County

CARBON COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	74,817	3,643,682	1,093,160	74,970	3,644,706	1,093,467
Non-Irrigated (30%)	43,340	1,111,254	333,391	44,597	1,105,353	331,624
Grazing (30%)	546,005	2,505,193	751,661	548,654	2,476,023	742,919
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	13,637	244,681	73,417	13,635	244,643	73,405
Timberland (30%)	4,610	4,340	1,305	4,610	4,340	1,305
Other Land:						
Suburban Tracts (8.55%)		8,192,295	700,457		8,739,118	747,213
(0% - 7.695%)		19,770	665		26,540	1,271
Commercial Suburban Tracts (8.55%)		393,050	33,604		382,130	32,670
City and Town Lots (8.55%)		5,037,299	430,596		5,061,473	432,655
(0% - 7.695%)		397,560	19,313		364,845	18,228
Commercial City and Town Lots (8.55%)		1,437,460	122,905		1,402,407	119,908
Qualified Golf Courses (4.275%)		8,350	357		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		17,873,425	1,528,184		18,301,134	1,564,778
(0% - 7.695%)		16,120	867		16,120	867
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		16,705,064	1,428,280		17,883,665	1,529,049
(0% - 7.695%)		119,220	4,105		82,950	4,755
On City and Town Lots (8.55%)		26,955,665	2,304,700		28,055,322	2,398,720
(0% - 7.695%)		2,172,830	106,923		2,010,230	104,962
On Qualified Golf Courses (4.275%)		5,730	245		5,730	245
On Right-Of-Way (8.55%)		596,670	51,015		756,530	64,683
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,057	2,842,212	375,577	2,256	3,521,904	504,441
Livestock (4%):						
Cattle	41,229	13,723,463	549,033	43,603	13,584,076	543,292
Sheep	14,868	412,356	16,494	11,182	311,418	12,444
Horses	1,454	817,670	32,665	1,398	612,000	24,480
Swine	1,117	93,749	3,743	1,274	100,945	4,032
Other	2,326	119,600	4,784	2,968	115,424	4,619
Aircraft (11%)	16	192,301	21,154	21	342,400	37,668
Watercraft (11%)	186	320,636	35,270	301	167,903	18,469
Mobile Homes (8.55%)	476	2,516,806	215,172	509	2,866,924	245,112
(0% - 7.695%)	0	86,270	3,875	14	69,044	3,269
Machinery (11%)		1,698,816	186,872		1,357,174	149,289
Farm Machinery and Equipment (11%)		12,726,047	1,399,873		11,290,825	1,242,002
Manufacturing and Mining Machinery (11%)		1,893,767	208,318		1,806,836	198,751
Furniture and Fixtures (13%)		1,167,011	151,723		1,631,455	212,102
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,766,749	233,882		1,517,817	184,007
INTRA COUNTY UTILITIES		421,187	60,351		314,260	47,314
INTRA COUNTY COOPERATIVES		63,375	1,901		240,608	7,217
DEPARTMENT ALLOCATIONS		21,413,033	2,557,118		22,228,967	2,707,260
NET PROCEEDS		10,741,269	10,741,269		12,825,681	12,825,681
GROSS PROCEEDS		13	4		-	-
TOTAL		160,455,988	25,784,228		165,468,920	28,234,173

NOTE: Figures shown are as reported to Department of Revenue by County

CARTER COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	-	-	-	-	-	-
Non-Irrigated (30%)	76,178	836,460	250,938	77,909	878,633	263,590
Grazing (30%)	1,247,271	4,334,161	1,300,248	1,261,526	4,347,893	1,304,368
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	57,224	512,413	153,724	42,911	469,837	140,951
Timberland (30%)	2,647	13,793	4,138	2,072	8,212	2,464
Other Land:						
Suburban Tracts (8.55%)		24,039	2,055		59,500	5,087
(0% - 7.695%)		660	56		2,266	194
Commercial Suburban Tracts (8.55%)		-	-		21,605	1,847
City and Town Lots (8.55%)		238,593	20,400		142,639	12,196
(0% - 7.695%)		17,304	740		-	-
Commercial City and Town Lots (8.55%)		-	-		89,663	7,666
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		1,855	160		2,856	244
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		7,703,657	658,662		8,201,686	701,244
(0% - 7.695%)		3,820	90		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		475,078	40,619		948,202	81,522
(0% - 7.695%)		-	-		16,491	767
On City and Town Lots (8.55%)		2,970,938	254,015		2,011,897	172,015
(0% - 7.695%)		151,092	6,460		176,308	8,722
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		58,392	4,993
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		22,690	1,303
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	707	1,301,962	187,217	738	1,292,590	177,892
Livestock (4%):						
Cattle	48,610	16,085,633	643,425	51,290	16,175,238	646,969
Sheep	84,593	2,850,842	114,033	87,020	3,015,064	120,602
Horses	1,543	845,223	33,808	1,471	648,750	0
Swine	854	70,901	2,836	1,277	102,315	4,093
Other	-	-	-	694	35,834	1,433
Aircraft (11%)	30	285,900	31,449	15	228,580	25,144
Watercraft (11%)	35	49,145	5,406	24	10,748	1,182
Mobile Homes (8.55%)	0	906,550	77,510	0	702,862	60,094
(0% - 7.695%)	-	-	-	-	-	-
Machinery (11%)		-	-		209,011	22,992
Farm Machinery and Equipment (11%)		8,538,757	940,410		8,652,668	951,802
Manufacturing and Mining Machinery (11%)		109,382	12,032		-	-
Furniture and Fixtures (13%)		150,450	19,559		124,530	16,190
Agricultural Products In Storage (4%)		327,009	13,080		684,305	27,372
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		481,703	51,538		407,258	37,562
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		58,348	1,751		58,348	1,751
DEPARTMENT ALLOCATIONS		10,477,897	1,133,260		11,143,245	1,239,768
NET PROCEEDS		872,398	872,398		751,426	751,426
GROSS PROCEEDS		-	-		-	-
TOTAL		60,695,963	6,832,017		61,701,542	6,795,445

NOTE: Figures shown are as reported to Department of Revenue by County

CASCADE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	33,445	878,005	263,556	33,322	869,975	260,935
Non-Irrigated (30%)	345,431	10,629,850	3,189,658	34,455	10,609,190	3,182,267
Grazing (30%)	937,338	3,954,760	1,188,135	937,506	3,954,055	1,184,979
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	42,626	865,255	259,834	42,586	863,370	258,888
Timberland (30%)	-	-	-	13	40	13
Other Land:						
Suburban Tracts (8.55%)		11,305,160	966,375		11,610,646	990,626
(0% - 7.695%)		89,940	4,243		72,660	3,528
Commercial Suburban Tracts (8.55%)		387,265	32,058		375,395	31,013
City and Town Lots (8.55%)		91,275,900	7,800,654		91,561,765	7,809,946
(0% - 7.695%)		1,746,615	84,712		1,786,985	91,203
Commercial City and Town Lots (8.55%)		24,470,365	2,092,377		24,586,245	2,101,034
Qualified Golf Courses (4.275%)		6,777,315	579,464		150,000	6,413
Industrial Sites (8.55%)		-	-		6,649,320	568,306
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		24,439,664	2,089,600		22,365,618	1,912,057
(0% - 7.695%)		85,520	4,577		63,230	3,223
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		33,559,682	2,869,351		35,342,020	3,019,086
(0% - 7.695%)		322,890	16,544		225,080	11,885
On City and Town Lots (8.55%)		426,090,243	36,413,156		437,309,123	37,352,912
(0% - 7.695%)		6,058,855	297,880		6,326,820	312,023
On Qualified Golf Courses (4.275%)		870,255	37,203		870,255	37,203
On Right-Of-Way (8.55%)		-	-		96,115	8,213
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		29,969,170	2,620,608		32,146,715	2,748,479
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		516,540	37,191
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	14,218,677	1,932,420	22,012	14,281,328	1,929,479
Livestock (4%):						
Cattle	50,804	17,007,309	680,385	50,313	16,080,963	643,178
Sheep	9,047	300,072	11,997	8,887	297,132	11,877
Horses	1,590	889,154	35,506	1,537	701,645	28,056
Swine	1,963	155,341	6,209	2,158	173,464	6,936
Other	12,100	58,828	2,351	19,475	244,574	9,897
Aircraft (11%)	0	6,018,623	662,051	116	4,787,990	526,687
Watercraft (11%)	0	2,173,165	239,058	2,591	2,332,918	256,707
Mobile Homes (8.55%)	0	15,692,583	1,341,088	0	17,235,661	1,473,670
(0% - 7.695%)	0	308,392	15,214	0	413,308	21,696
Machinery (11%)		2,982,917	328,130		4,908,516	539,942
Farm Machinery and Equipment (11%)		16,335,246	1,796,889		14,667,734	1,613,466
Manufacturing and Mining Machinery (11%)		6,987,529	768,625		8,711,437	958,260
Furniture and Fixtures (13%)		28,359,114	3,687,063		31,518,311	4,097,742
Agricultural Products In Storage (4%)		1,076,575	43,065		1,065,493	42,616
New Industrial Property (3%)		87,350	2,621		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		11,012,546	1,291,627		7,665,624	844,418
INTRA COUNTY UTILITIES		80,290	12,847		174,656	27,945
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		110,359,998	14,383,558		110,063,384	14,455,762
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		3,332	100		1,886	57
TOTAL		907,883,750	88,050,789		923,677,186	89,419,814

NOTE: Figures shown are as reported to Department of Revenue by County

CHOUTEAU COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	8,406	213,046	63,914	8,762	222,469	66,771
Non-Irrigated (30%)	1,128,510	37,805,729	11,341,719	1,093,290	38,275,147	11,482,694
Grazing (30%)	900,776	3,541,582	1,062,475	940,324	3,320,357	996,157
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	27,278	437,177	131,153	22,906	520,128	156,088
Timberland (30%)	549	1,647	494	549	1,647	507
Other Land:						
Suburban Tracts (8.55%)		4,524	387		4,618	395
(0% - 7.695%)		99	4		85	3
Commercial Suburban Tracts (8.55%)		343,599	29,378		277,880	23,759
City and Town Lots (8.55%)		1,741,994	148,940		1,743,478	149,067
(0% - 7.695%)		42,118	2,021		37,383	1,836
Commercial City and Town Lots (8.55%)		625,593	53,488		635,341	54,322
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		29,463,184	2,519,106		31,083,943	2,657,684
(0% - 7.695%)		-	-		5,766	296
On Timberland (8.55%)		-	-		27,750	2,373
On Suburban Tracts (8.55%)		831,922	71,129		957,902	81,901
(0% - 7.695%)		15,665	710		11,582	396
On City and Town Lots (8.55%)		17,945,821	1,534,367		16,896,895	1,444,684
(0% - 7.695%)		243,177	11,831		197,955	9,811
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		15,406	1,317
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		3,691,503	315,624		4,054,256	346,639
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,908	5,378,829	833,009	2,931	5,340,481	818,844
Livestock (4%):						
Cattle	40,038	13,395,967	535,839	38,802	12,442,956	497,720
Sheep	2,428	86,624	3,466	2,576	84,622	3,385
Horses	945	539,233	21,569	1,024	453,300	18,132
Swine	6,422	489,997	19,600	6,172	461,909	18,476
Other	757	37,850	1,514	1,033	51,512	2,061
Aircraft (11%)	55	737,575	81,133	61	838,102	92,191
Watercraft (11%)	243	294,811	32,429	234	325,735	35,831
Mobile Homes (8.55%)	-	-	-	279	1,743,649	149,082
(0% - 7.695%)	0	27,948	1,467	0	34,864	1,940
Machinery (11%)		72,874	8,016		24,137	2,655
Farm Machinery and Equipment (11%)		44,512,314	4,896,355		49,260,978	5,418,708
Manufacturing and Mining Machinery (11%)		685,296	75,383		948,057	104,286
Furniture and Fixtures (13%)		853,404	110,943		824,843	107,230
Agricultural Products In Storage (4%)		19,094,152	763,765		25,035,747	1,001,431
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		297,927	26,462		1,604,202	160,789
INTRA COUNTY UTILITIES		12,405	1,613		9,020	1,429
INTRA COUNTY COOPERATIVES		5,035	151		-	-
DEPARTMENT ALLOCATIONS		23,078,579	2,373,528		22,205,860	2,212,017
NET PROCEEDS		2,090,134	2,090,134		2,086,988	2,086,988
GROSS PROCEEDS		-	-		-	-
TOTAL		208,639,334	29,163,116		222,066,950	30,209,895

NOTE: Figures shown are as reported to Department of Revenue by County

CUSTER COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	26,694	1,098,395	329,570	26,550	1,094,025	328,290
Non-Irrigated (30%)	70,865	1,157,355	347,231	70,898	1,157,655	347,371
Grazing (30%)	1,736,107	4,618,057	1,385,591	1,737,027	4,618,422	1,385,853
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	19,542	292,055	87,626	19,542	292,055	87,653
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		2,546,745	217,741		2,525,062	215,900
(0% - 7.695%)		33,790	1,566		33,790	1,566
Commercial Suburban Tracts (8.55%)		2,747,602	234,918		3,190,744	272,807
City and Town Lots (8.55%)		15,054,160	1,287,132		14,997,665	1,282,339
(0% - 7.695%)		628,930	31,649		662,785	33,541
Commercial City and Town Lots (8.55%)		3,300,665	282,206		3,408,690	291,449
Qualified Golf Courses (4.275%)		9,450	403		9,450	404
Industrial Sites (8.55%)		61,700	5,275		61,700	5,276
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		9,782,650	836,416		10,071,865	861,148
(0% - 7.695%)		23,655	272		23,655	272
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		17,600,745	1,504,869		18,138,943	1,550,871
(0% - 7.695%)		63,865	2,937		63,865	2,939
On City and Town Lots (8.55%)		56,173,075	4,802,810		57,583,970	4,923,453
(0% - 7.695%)		1,234,310	61,787		1,311,315	65,567
On Qualified Golf Courses (4.275%)		157,750	6,744		165,555	7,077
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		2,168,830	185,438		2,143,575	183,277
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,825	2,438,375	345,669	2,720	2,521,510	346,986
Livestock (4%):						
Cattle	59,055	19,831,672	793,306	54,949	17,262,366	690,430
Sheep	8,083	290,696	11,625	8,981	257,824	10,311
Horses	1,533	854,695	34,170	1,584	698,775	27,951
Swine	1,145	87,592	3,502	1,151	90,441	3,619
Other	18,222	34,297	1,379	18,415	47,140	1,879
Aircraft (11%)	39	976,095	107,372	50	984,940	108,348
Watercraft (11%)	294	212,805	23,412	269	208,010	22,886
Mobile Homes (8.55%)	535	3,072,825	262,737	575	3,307,910	282,831
(0% - 7.695%)	26	89,250	4,710	27	93,025	4,881
Machinery (11%)		1,480,770	162,887		3,281,405	360,954
Farm Machinery and Equipment (11%)		7,147,919	786,293		7,606,885	836,769
Manufacturing and Mining Machinery (11%)		693,955	76,339		690,176	75,922
Furniture and Fixtures (13%)		4,224,215	549,175		4,091,378	531,909
Agricultural Products In Storage (4%)		243,445	9,739		168,737	6,749
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		18,840	565		18,840	565
Other Personal Property (3% - 16%)		818,735	79,470		993,022	101,162
INTRA COUNTY UTILITIES		132,725	20,100		87,575	13,081
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		21,894,500	2,627,865		24,244,330	2,954,079
NET PROCEEDS		80,000	80,000		46,619	46,619
GROSS PROCEEDS		-	-		-	-
TOTAL		183,377,190	17,592,496		188,255,694	18,274,984

NOTE: Figures shown are as reported to Department of Revenue by County

DANIELS COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	53	13,944	4,186	536	13,944	4,183
Non-Irrigated (30%)	437,410	6,724,919	2,017,486	417,413	6,630,517	1,989,173
Grazing (30%)	202,169	733,305	219,997	221,220	812,273	243,694
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	7,660	92,022	27,611	8,392	101,659	30,503
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		62,100	5,308		64,846	5,544
(0% - 7.695%)		605	24		-	-
Commercial Suburban Tracts (8.55%)		37,920	3,241		35,938	3,071
City and Town Lots (8.55%)		852,554	72,908		846,882	72,413
(0% - 7.695%)		38,535	1,853		34,190	1,634
Commercial City and Town Lots (8.55%)		187,797	16,056		201,886	17,261
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		2,520	215		1,720	147
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		11,818,399	1,010,461		11,629,103	994,268
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,770,875	151,409		1,809,697	154,727
(0% - 7.695%)		7,503	396		-	-
On City and Town Lots (8.55%)		9,087,371	776,967		8,932,857	763,760
(0% - 7.695%)		163,477	8,184		169,737	8,669
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		18,926	1,618		983,887	84,122
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		957,771	81,889		10,152	868
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	980	1,389,840	208,401	960	1,306,919	190,779
Livestock (4%):						
Cattle	12,958	4,463,325	178,536	12,891	4,263,372	170,535
Sheep	1,763	42,268	1,690	1,216	40,264	1,610
Horses	492	282,010	11,264	472	215,325	8,613
Swine	4,069	293,952	11,760	3,808	277,665	11,107
Other	1,030	1,310	57	859	1,122	52
Aircraft (11%)	22	274,280	30,172	21	293,060	32,238
Watercraft (11%)	57	65,568	7,212	62	57,207	6,295
Mobile Homes (8.55%)	-	-	-	68	520,540	44,504
(0% - 7.695%)	0	8,018	320	0	8,979	400
Machinery (11%)		505,391	55,595		79,353	8,730
Farm Machinery and Equipment (11%)		17,339,702	1,907,376		17,876,918	1,966,467
Manufacturing and Mining Machinery (11%)		2,974	327		1,252,464	137,775
Furniture and Fixtures (13%)		540,762	70,306		656,293	85,319
Agricultural Products In Storage (4%)		7,962,838	318,514		9,318,608	372,745
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		593,018	59,847		710,407	68,770
INTRA COUNTY UTILITIES		90	10		90	10
INTRA COUNTY COOPERATIVES		13,061	391		12,222	366
DEPARTMENT ALLOCATIONS		5,972,607	497,170		6,782,488	625,278
NET PROCEEDS		171,182	171,182		64,797	64,797
GROSS PROCEEDS		-	-		-	-
TOTAL		72,492,739	7,929,939		76,017,381	8,170,427

NOTE: Figures shown are as reported to Department of Revenue by County

DAWSON COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	14,717	528,643	158,603	14,714	528,519	158,567
Non-Irrigated (30%)	401,471	6,164,588	1,849,476	399,534	6,135,421	1,840,724
Grazing (30%)	910,209	2,969,392	890,954	908,108	2,964,453	889,473
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	5,570	55,846	16,755	5,980	60,189	18,058
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		891,398	76,196		907,887	77,598
(0% - 7.695%)		15,591	780		13,379	696
Commercial Suburban Tracts (8.55%)		795,434	68,011		799,127	68,327
City and Town Lots (8.55%)		3,868,035	330,671		3,878,610	331,578
(0% - 7.695%)		104,058	5,235		100,873	5,133
Commercial City and Town Lots (8.55%)		2,752,249	235,320		2,754,824	235,541
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		115,843	9,903		115,843	9,903
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		15,008,888	1,283,257		15,287,462	1,307,083
(0% - 7.695%)		15,621	668		23,153	926
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		19,867,952	1,698,702		20,717,209	1,771,318
(0% - 7.695%)		200,845	9,455		171,470	8,457
On City and Town Lots (8.55%)		49,810,040	4,258,758		50,432,591	4,311,986
(0% - 7.695%)		796,411	41,064		773,154	40,084
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		1,579,211	135,025		1,624,239	138,876
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		869,633	74,354		878,157	75,083
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,829	5,817,596	794,265	2,521	3,591,024	521,809
Livestock (4%):						
Cattle	30,721	10,457,465	418,365	30,289	9,841,228	393,618
Sheep	3,084	94,498	3,777	2,575	79,388	3,167
Horses	867	480,845	19,224	934	400,800	16,032
Swine	549	43,707	1,746	926	70,091	2,799
Other	705	25,542	1,022	1,495	39,140	1,566
Aircraft (11%)	28	395,376	43,490	25	335,534	36,914
Watercraft (11%)	346	338,892	37,868	247	226,813	25,969
Mobile Homes (8.55%)	925	6,832,697	584,162	843	6,168,309	527,365
(0% - 7.695%)	0	76,684	3,939	0	77,839	4,063
Machinery (11%)		1,435,051	157,855		3,121,402	343,624
Farm Machinery and Equipment (11%)		15,815,611	1,739,733		15,814,006	1,739,555
Manufacturing and Mining Machinery (11%)		10,659,911	1,172,587		8,879,091	976,699
Furniture and Fixtures (13%)		4,637,228	602,879		5,062,074	658,088
Agricultural Products In Storage (4%)		4,108,367	164,337		6,313,734	252,541
New Industrial Property (3%)		-	-		163,288	17,974
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		2,653,655	289,482		2,661,721	278,218
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		5,620	168		-	-
DEPARTMENT ALLOCATIONS		38,043,782	4,439,798		41,039,629	4,873,410
NET PROCEEDS		7,043,743	7,043,743		7,402,601	7,402,601
GROSS PROCEEDS		-	-		-	-
TOTAL		215,375,948	28,661,627		219,454,272	29,365,423

NOTE: Figures shown are as reported to Department of Revenue by County

DEER LODGE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	7,046	276,673	83,010	7,046	276,673	83,010
Non-Irrigated (30%)	1,368	12,169	3,649	1,351	12,022	3,607
Grazing (30%)	224,809	772,159	231,673	223,843	763,934	229,203
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	6,810	81,317	24,399	6,837	81,582	24,478
Timberland (30%)	27,929	65,482	19,648	27,828	65,042	19,515
Other Land:						
Suburban Tracts (8.55%)		4,177,057	357,134		4,159,297	355,609
(0% - 7.695%)		28,497	1,563		30,114	1,690
Commercial Suburban Tracts (8.55%)		245,720	21,010		296,282	25,333
City and Town Lots (8.55%)		3,008,714	257,231		3,013,544	257,650
(0% - 7.695%)		128,113	6,631		114,398	6,068
Commercial City and Town Lots (8.55%)		1,336,422	114,267		1,400,992	119,799
Qualified Golf Courses (4.275%)		-	-		104,990	4,488
Industrial Sites (8.55%)		1,536,553	131,388		1,617,483	138,290
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		1,378,234	117,839		1,491,044	127,480
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		12,325,157	1,053,764		12,938,686	1,106,224
(0% - 7.695%)		261,867	13,094		241,928	12,816
On City and Town Lots (8.55%)		35,471,009	3,032,719		35,710,935	3,053,216
(0% - 7.695%)		1,034,909	53,257		939,412	49,364
On Qualified Golf Courses (4.275%)		156,050	6,671		156,050	6,671
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		8,204,267	701,442		8,871,327	758,472
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,385	1,269,950	175,426	1,311	1,061,937	147,625
Livestock (4%):						
Cattle	7,017	2,330,398	93,231	7,022	2,235,808	89,414
Sheep	240	6,444	256	198	4,444	176
Horses	333	183,025	7,303	360	153,825	6,153
Swine	136	10,409	417	168	13,028	520
Other	287	14,350	574	227	15,486	619
Aircraft (11%)	4	53,665	5,903	3	45,900	5,049
Watercraft (11%)	240	155,875	17,151	283	174,263	19,171
Mobile Homes (8.55%)	342	1,470,083	125,661	196	865,798	74,025
(0% - 7.695%)	0	13,137	619	0	19,418	234
Machinery (11%)		1,118,872	123,074		2,002,933	220,323
Farm Machinery and Equipment (11%)		594,886	65,439		689,504	75,845
Manufacturing and Mining Machinery (11%)		26,258,872	2,888,488		25,579,572	2,813,761
Furniture and Fixtures (13%)		1,800,127	234,019		1,969,200	256,002
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,196,380	117,641		754,930	85,915
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		17,821,192	2,359,471		17,290,379	2,282,209
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		124,798,034	12,445,062		125,162,160	12,460,024

NOTE: Figures shown are as reported to Department of Revenue by County

FALLON COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	-	-	-	-	-	-
Non-Irrigated (30%)	158,670	2,064,287	619,305	159,004	2,068,226	620,474
Grazing (30%)	652,139	1,957,647	587,281	651,704	1,955,832	586,745
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	23,422	231,049	69,309	23,421	231,040	69,311
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		155,082	13,265		175,272	14,989
(0% - 7.695%)		865	53		2,085	152
Commercial Suburban Tracts (8.55%)		248,411	21,245		243,985	20,868
City and Town Lots (8.55%)		1,461,405	124,981		1,505,111	128,714
(0% - 7.695%)		47,798	2,658		36,723	2,070
Commercial City and Town Lots (8.55%)		653,118	55,839		672,174	57,467
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		162,300	4,869
IMPROVEMENTS						
On Agricultural Land (8.55%)		9,669,286	826,735		9,933,676	849,330
(0% - 7.695%)		-	-		871	52
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		3,037,769	259,727		3,196,360	273,286
(0% - 7.695%)		14,068	790		19,275	1,396
On City and Town Lots (8.55%)		13,152,723	1,124,528		13,223,749	1,130,603
(0% - 7.695%)		216,975	12,635		170,665	9,894
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		1,580,163	47,405
On Industrial Sites (8.55%)		804,091	68,750		804,091	68,750
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,162	1,618,823	235,330	1,221	1,542,883	220,647
Livestock (4%):						
Cattle	33,501	11,288,019	451,520	36,289	11,682,384	467,255
Sheep	3,386	107,540	4,299	4,123	127,874	5,112
Horses	889	492,423	19,667	938	403,425	16,139
Swine	1,948	183,714	7,346	2,902	237,083	9,478
Other	4,416	55,800	2,235	3,753	56,425	2,258
Aircraft (11%)	36	524,560	57,699	41	613,409	67,481
Watercraft (11%)	95	76,577	8,423	95	108,523	11,939
Mobile Homes (8.55%)	296	1,829,913	156,458	306	2,015,291	172,315
(0% - 7.695%)	0	5,866	192	0	9,988	509
Machinery (11%)		2,789,229	306,815		1,304,058	143,450
Farm Machinery and Equipment (11%)		8,845,991	973,060		9,506,773	1,045,754
Manufacturing and Mining Machinery (11%)		14,548,003	1,600,279		30,240,175	3,326,418
Furniture and Fixtures (13%)		1,339,149	174,092		1,245,043	161,862
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		3,380,180	509,312		6,557,065	957,292
INTRA COUNTY UTILITIES		84,310	12,685		81,573	11,873
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		23,436,627	2,948,237		24,943,266	3,172,612
NET PROCEEDS		97,210,516	97,210,516		102,093,635	102,093,635
GROSS PROCEEDS		-	-		-	-
TOTAL		201,531,814	108,465,266		228,750,471	115,772,404

NOTE: Figures shown are as reported to Department of Revenue by County

FERGUS COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	7,399	235,907	70,773	7,390	235,592	70,678
Non-Irrigated (30%)	427,461	12,787,035	3,836,111	432,085	12,845,185	3,853,556
Grazing (30%)	1,144,734	5,488,931	1,646,680	1,413,446	5,484,264	1,645,279
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	117,074	1,979,749	593,925	117,000	1,980,915	594,275
Timberland (30%)	110,918	262,996	78,899	110,363	261,785	78,536
Other Land:						
Suburban Tracts (8.55%)		997,774	85,309		957,577	81,873
(0% - 7.695%)		9,325	563		8,665	455
Commercial Suburban Tracts (8.55%)		709,763	60,684		266,523	22,788
City and Town Lots (8.55%)		3,631,190	310,466		3,618,770	309,405
(0% - 7.695%)		129,134	6,499		117,729	5,837
Commercial City and Town Lots (8.55%)		2,068,847	176,885		2,064,853	176,545
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		1,705	145		196,620	16,811
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		18,468,841	1,579,084		19,330,165	1,652,729
(0% - 7.695%)		36,207	587		36,207	497
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		8,549,772	731,004		8,254,602	705,768
(0% - 7.695%)		79,286	4,804		58,281	3,554
On City and Town Lots (8.55%)		38,058,946	3,254,039		39,686,672	3,393,211
(0% - 7.695%)		919,163	46,028		803,292	39,508
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		1,377,744	117,797		1,498,149	128,092
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		100,664	8,607
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	3,134	4,268,561	638,418	3,040	3,934,032	570,881
Livestock (4%):						
Cattle	97,099	32,871,981	1,302,877	90,467	30,968,475	1,238,738
Sheep	14,256	442,186	17,688	13,330	391,304	15,652
Horses	2,291	1,298,923	51,956	2,381	1,043,475	41,739
Swine	4,946	392,604	18,704	8,174	396,561	15,863
Other	7,838	364,031	14,559	8,111	144,087	5,763
Aircraft (11%)	50	841,128	92,524	53	1,048,678	115,355
Watercraft (11%)	294	296,443	32,609	298	320,563	35,262
Mobile Homes (8.55%)	783	5,094,998	435,622	0	5,122,867	438,005
(0% - 7.695%)	0	130,215	6,184	0	113,390	5,812
Machinery (11%)		1,772,437	194,968		1,575,621	173,318
Farm Machinery and Equipment (11%)		22,564,970	2,482,146		24,609,517	2,707,047
Manufacturing and Mining Machinery (11%)		2,287,563	251,631		3,169,456	377,438
Furniture and Fixtures (13%)		3,321,750	431,827		3,479,347	452,315
Agricultural Products In Storage (4%)		3,912,986	156,526		3,704,958	148,198
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,534,855	142,949		1,624,677	156,630
INTRA COUNTY UTILITIES		123,585	18,248		108,336	16,267
INTRA COUNTY COOPERATIVES		76,100	2,283		76,987	2,311
DEPARTMENT ALLOCATIONS		21,301,867	2,263,100		23,629,178	2,542,710
NET PROCEEDS		-	-		27,652	27,652
GROSS PROCEEDS		-	-		-	-
TOTAL		198,386,435	21,149,098		203,295,671	21,874,930

NOTE: Figures shown are as reported to Department of Revenue by County

FLATHEAD COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	16,351	693,595	208,078	16,280	692,470	207,741
Non-Irrigated (30%)	71,189	3,652,133	1,095,639	70,724	3,630,004	1,089,001
Grazing (30%)	71,669	531,724	159,517	71,455	523,641	157,092
Orchard Land (30%)	6	1,316	394	6	1,316	394
Wild Hay (30%)	19,902	462,318	138,695	19,625	457,364	137,209
Timberland (30%)	485,268	3,513,083	1,053,924	485,664	3,474,118	1,042,235
Other Land:						
Suburban Tracts (8.55%)		115,203,578	9,849,928		116,985,517	10,002,284
(0% - 7.695%)		746,760	38,964		654,649	34,030
Commercial Suburban Tracts (8.55%)		7,492,040	640,569		9,400,140	803,712
City and Town Lots (8.55%)		31,075,024	2,656,922		28,384,103	2,426,848
(0% - 7.695%)		773,644	41,508		734,000	40,790
Commercial City and Town Lots (8.55%)		20,442,119	1,747,802		23,496,580	2,008,959
Qualified Golf Courses (4.275%)		-	-		276,335	11,813
Industrial Sites (8.55%)		1,243,719	106,338		1,390,628	118,898
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		21,473,333	1,835,972		21,016,654	1,796,925
(0% - 7.695%)		161,198	6,823		155,697	6,507
On Timberland (8.55%)		3,643,913	311,555		3,623,125	309,777
On Suburban Tracts (8.55%)		206,506,952	17,656,364		220,952,066	18,891,421
(0% - 7.695%)		2,154,468	112,269		1,882,621	94,401
On City and Town Lots (8.55%)		142,154,904	12,154,252		145,990,251	12,482,176
(0% - 7.695%)		1,915,516	106,083		1,861,842	102,473
On Qualified Golf Courses (4.275%)		-	-		142,530	6,093
On Right-Of-Way (8.55%)		3,127,167	267,372		3,091,779	264,347
Hydraulic Water Works (8.55%)		466,251	39,864		488,132	41,735
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		47,215,528	4,036,927		48,221,829	4,122,966
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	83,025	10,358	9,853	12,185,478	1,771,501
Livestock (4%):						
Cattle	16,363	5,645,961	225,833	14,582	4,902,847	196,109
Sheep	1,310	41,740	1,669	1,216	36,828	1,471
Horses	1,591	912,988	36,517	1,678	809,487	32,376
Swine	3,400	253,915	10,156	3,378	251,293	10,050
Other	2,828	44,814	1,791	2,391	41,229	1,646
Aircraft (11%)	0	120,087	13,209	73	2,400,479	264,052
Watercraft (11%)	0	7,162	787	4,141	4,300,133	473,013
Mobile Homes (8.55%)	4,046	21,487,890	1,837,215	4,213	23,590,584	2,016,995
(0% - 7.695%)	0	412,315	21,062	0	447,863	22,446
Machinery (11%)		10,738,781	1,181,265		11,667,129	1,283,384
Farm Machinery and Equipment (11%)		6,562,027	721,822		7,266,709	799,337
Manufacturing and Mining Machinery (11%)		73,494,260	8,084,368		85,087,839	9,359,661
Furniture and Fixtures (13%)		17,764,568	2,309,393		21,195,050	2,755,356
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		28,814,086	864,422		29,115,960	873,478
Other Personal Property (3% - 16%)		11,928,697	1,302,089		12,285,378	1,346,133
INTRA COUNTY UTILITIES		-	-		280,432	41,365
INTRA COUNTY COOPERATIVES		101,405	3,041		300,117	9,002
DEPARTMENT ALLOCATIONS		66,225,778	8,090,170		73,297,997	8,960,901
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		859,289,782	78,980,925		926,990,193	86,418,103

NOTE: Figures shown are as reported to Department of Revenue by County

GALLATIN COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	81,252	2,682,689	805,091	80,657	2,665,636	799,970
Non-Irrigated (30%)	111,775	4,302,467	1,290,964	110,960	4,261,940	1,278,805
Grazing (30%)	570,785	2,721,479	817,100	566,599	2,691,813	808,199
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	21,478	509,986	153,143	21,342	508,844	152,801
Timberland (30%)	99,897	250,904	75,398	99,542	246,358	74,032
Other Land:						
Suburban Tracts (8.55%)		30,017,326	2,566,818		31,327,465	2,678,549
(0% - 7.695%)		208,318	9,673		183,960	8,271
Commercial Suburban Tracts (8.55%)		5,078,092	434,185		5,071,384	433,601
City and Town Lots (8.55%)		25,605,942	2,189,771		25,751,717	2,201,782
(0% - 7.695%)		540,634	28,808		459,310	23,493
Commercial City and Town Lots (8.55%)		16,363,415	1,399,062		16,850,885	1,440,731
Qualified Golf Courses (4.275%)		8,528	365		8,528	365
Industrial Sites (8.55%)		31,875	2,725		43,175	3,691
New Industrial Sites (3%)		4,635	139		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		25,020,538	2,139,266		25,326,018	2,165,381
(0% - 7.695%)		72,568	3,980		64,758	3,751
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		112,796,949	9,644,105		120,208,124	10,275,265
(0% - 7.695%)		765,686	36,612		650,519	30,236
On City and Town Lots (8.55%)		161,013,614	13,767,473		170,697,440	14,594,318
(0% - 7.695%)		2,125,987	111,864		1,783,642	90,442
On Qualified Golf Courses (4.275%)		150,539	6,436		150,539	6,436
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		185,378	5,558		-	-
On Industrial Sites (8.55%)		1,988,684	167,468		2,100,504	179,595
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	8,574	8,669,631	1,216,302	6,835	8,730,048	1,213,056
Livestock (4%):						
Cattle	50,311	17,722,338	708,994	48,840	15,335,539	613,370
Sheep	6,343	221,694	8,859	6,198	217,112	8,674
Horses	3,318	1,832,240	73,201	3,244	1,452,500	58,091
Swine	2,815	231,538	9,259	1,035	84,178	3,361
Other	0	966,427	38,667	17,208	112,307	4,486
Aircraft (11%)	49	1,473,490	162,014	62	1,418,056	155,994
Watercraft (11%)	1,311	1,227,334	135,092	1,223	1,268,745	139,634
Mobile Homes (8.55%)	3,001	16,217,839	1,386,373	2,727	15,573,298	1,331,573
(0% - 7.695%)	0	312,196	16,406	0	249,879	12,239
Machinery (11%)		6,536,078	719,030		9,713,286	1,068,546
Farm Machinery and Equipment (11%)		18,580,524	2,043,883		11,735,785	1,417,973
Manufacturing and Mining Machinery (11%)		21,832,987	2,401,627		23,428,156	2,577,100
Furniture and Fixtures (13%)		20,695,486	2,691,000		20,127,386	2,617,134
Agricultural Products In Storage (4%)		67,840	2,713		1,172,860	46,914
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		4,167,779	125,034		3,426,256	102,788
Other Personal Property (3% - 16%)		6,110,907	624,200		6,784,280	701,188
INTRA COUNTY UTILITIES		361,045	55,400		355,051	53,390
INTRA COUNTY COOPERATIVES		6,908	208		6,115	184
DEPARTMENT ALLOCATIONS		61,701,287	8,081,528		63,662,249	8,421,452
NET PROCEEDS		-	-		1,691,345	1,691,345
GROSS PROCEEDS		-	-		-	-
TOTAL		581,351,701	56,155,794		597,596,990	59,488,206

NOTE: Figures shown are as reported to Department of Revenue by County

GARFIELD COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	465	5,290	1,587	465	5,290	1,586
Non-Irrigated (30%)	261,166	3,291,584	987,472	293,972	3,695,079	1,108,537
Grazing (30%)	1,831,826	5,503,702	1,651,118	1,797,152	5,370,265	1,611,100
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	9,638	131,940	39,579	10,495	137,127	41,137
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		86,558	7,409		83,516	7,147
(0% - 7.695%)		1,494	87		38	2
Commercial Suburban Tracts (8.55%)		6,361	545		11,772	1,008
City and Town Lots (8.55%)		131,121	11,207		121,410	10,382
(0% - 7.695%)		7,729	425		3,681	166
Commercial City and Town Lots (8.55%)		140,591	12,021		159,742	13,659
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		1,000	86		1,000	86
New Industrial Sites (3%)		22,645	679		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		7,685,344	657,663		7,605,402	650,262
(0% - 7.695%)		5,912	269		9,769	329
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,542,038	131,847		1,004,717	85,898
(0% - 7.695%)		21,091	1,286		-	-
On City and Town Lots (8.55%)		1,990,534	170,189		2,249,976	192,371
(0% - 7.695%)		51,747	2,665		31,518	1,437
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		214,132	18,309		-	-
On Industrial Sites (8.55%)		-	-		214,132	18,308
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		1,020,554	87,260
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	700	1,861,635	234,021	698	1,365,878	199,566
Livestock (4%):						
Cattle	51,447	16,998,481	679,966	50,588	15,875,877	635,006
Sheep	64,303	2,053,922	82,160	66,033	2,125,660	85,026
Horses	1,970	1,050,202	41,996	1,959	843,975	33,759
Swine	964	82,251	3,292	1,724	136,245	5,450
Other	0	141,304	5,659	1,911	49,838	2,004
Aircraft (11%)	25	609,301	67,021	25	602,719	66,304
Watercraft (11%)	125	238,885	26,283	137	274,928	30,249
Mobile Homes (8.55%)	-	-	-	-	-	-
(0% - 7.695%)	0	14,381	538	-	-	-
Machinery (11%)		196,634	21,666		104,126	11,455
Farm Machinery and Equipment (11%)		10,360,284	1,139,647		10,986,822	1,208,552
Manufacturing and Mining Machinery (11%)		327,389	36,013		95,693	10,304
Furniture and Fixtures (13%)		249,891	32,492		266,259	34,620
Agricultural Products In Storage (4%)		980,917	39,237		2,442,827	97,711
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		157,369	13,134		414,072	42,064
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		4,064,606	121,942		19,851	597
DEPARTMENT ALLOCATIONS		18,997	2,850		3,799,738	116,489
NET PROCEEDS		204,439	204,439		280,109	280,109
GROSS PROCEEDS		-	-		-	-
TOTAL		60,151,671	6,446,199		61,409,305	6,689,940

NOTE: Figures shown are as reported to Department of Revenue by County

GLACIER COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	5,093	185,089	55,532	5,093	185,089	55,532
Non-Irrigated (30%)	277,610	8,330,147	2,499,087	279,228	8,384,715	2,515,464
Grazing (30%)	403,182	1,972,035	591,710	403,187	1,966,602	590,094
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	14,055	168,341	50,503	14,057	168,301	50,490
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		1,521,948	130,123		1,546,620	132,227
(0% - 7.695%)		6,115	344		6,115	344
Commercial Suburban Tracts (8.55%)		437,797	37,438		445,296	38,078
City and Town Lots (8.55%)		2,385,988	204,006		2,404,358	205,577
(0% - 7.695%)		89,300	5,073		84,820	4,931
Commercial City and Town Lots (8.55%)		1,558,975	133,298		1,564,700	133,788
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		34,650	2,962		34,650	2,962
New Industrial Sites (3%)		8,430	253		8,430	253
IMPROVEMENTS						
On Agricultural Land (8.55%)		8,556,238	731,564		9,103,371	778,345
(0% - 7.695%)		19,775	1,071		18,270	1,003
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		10,759,303	919,918		11,462,430	980,034
(0% - 7.695%)		36,905	2,130		36,905	2,130
On City and Town Lots (8.55%)		26,706,384	2,283,411		27,454,029	2,347,339
(0% - 7.695%)		515,578	29,173		469,858	27,227
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		2,313,040	197,768		2,813,250	240,536
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		27,898	837		18,798	564
On Industrial Sites (8.55%)		438,457	37,488		438,457	37,488
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		178,223	4,291		195,800	7,639
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,777	2,765,166	414,852	1,722	2,783,840	412,536
Livestock (4%):						
Cattle	22,940	7,745,783	309,858	21,747	7,033,451	281,314
Sheep	4,929	100,292	4,011	4,925	173,493	6,941
Horses	765	446,697	17,845	856	391,725	15,669
Swine	4,501	352,328	14,094	4,173	324,992	12,999
Other	28,590	55,590	2,223	28,732	59,421	2,376
Aircraft (11%)	45	1,311,320	144,249	49	1,939,949	213,401
Watercraft (11%)	167	152,734	16,801	176	190,383	20,943
Mobile Homes (8.55%)	330	1,788,124	152,887	314	1,823,793	155,937
(0% - 7.695%)	0	34,320	1,662	0	33,420	1,616
Machinery (11%)		1,788,452	196,730		1,679,632	184,760
Farm Machinery and Equipment (11%)		12,156,826	1,337,260		13,428,312	1,477,124
Manufacturing and Mining Machinery (11%)		15,661,437	1,722,616		20,754,732	2,423,504
Furniture and Fixtures (13%)		4,010,682	521,419		4,091,017	531,844
Agricultural Products In Storage (4%)		298,320	11,932		715,495	28,619
New Industrial Property (3%)		347,892	10,437		320,851	9,626
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		4,724,162	664,962		2,188,793	200,947
INTRA COUNTY UTILITIES		308,650	45,696		340,348	50,358
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		35,428,782	3,820,420		37,892,996	4,168,487
NET PROCEEDS		25,421,094	25,421,094		27,445,278	27,445,278
GROSS PROCEEDS		-	-		-	-
TOTAL		181,149,267	42,749,028		192,422,785	45,796,324

NOTE: Figures shown are as reported to Department of Revenue by County

GOLDEN VALLEY COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	9,407	208,810	62,648	9,736	219,129	65,741
Non-Irrigated (30%)	89,575	1,745,344	523,608	90,577	1,732,717	519,820
Grazing (30%)	527,730	1,462,625	438,791	538,472	1,504,179	451,259
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	26,422	201,214	60,369	15,268	168,849	50,657
Timberland (30%)	12,791	28,299	8,496	12,721	28,032	8,412
Other Land:						
Suburban Tracts (8.55%)		132,513	11,328		161,171	13,783
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		177,361	15,166		1,003	86
City and Town Lots (8.55%)		7,261	621		93,705	8,014
(0% - 7.695%)		-	-		3,915	186
Commercial City and Town Lots (8.55%)		-	-		22,520	1,925
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		5,302,739	453,503		5,396,616	461,411
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		117,563	10,052		108,831	9,306
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		18,533	1,583		2,229,751	190,645
(0% - 7.695%)		-	-		88,331	4,378
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		62,920	5,379
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	283	424,852	62,418	332	454,918	64,362
Livestock (4%):						
Cattle	22,244	7,417,548	296,697	24,467	7,571,571	302,864
Sheep	7,066	219,608	8,784	6,580	221,246	8,848
Horses	455	246,415	9,841	475	208,425	8,337
Swine	2,252	170,818	6,832	2,419	176,224	7,048
Other	10,680	37,800	1,512	10,864	43,896	1,755
Aircraft (11%)	2	11,401	1,254	2	21,130	2,324
Watercraft (11%)	13	19,185	2,112	19	29,440	3,239
Mobile Homes (8.55%)	26	167,098	14,285	12	87,392	7,472
(0% - 7.695%)	-	-	-	-	-	-
Machinery (11%)		13,700	1,507		88,916	9,682
Farm Machinery and Equipment (11%)		4,287,602	471,640		4,978,716	547,659
Manufacturing and Mining Machinery (11%)		875,598	96,315		44,166	4,858
Furniture and Fixtures (13%)		10,073	1,309		104,925	13,640
Agricultural Products In Storage (4%)		452,472	18,101		2,309,867	92,395
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		103,200	8,264		222,509	21,951
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		15,327,563	1,845,119		18,756,858	2,279,743
NET PROCEEDS		70,600	70,600		72,397	72,397
GROSS PROCEEDS		-	-		-	-
TOTAL		39,257,795	4,502,755		47,213,365	5,239,576

NOTE: Figures shown are as reported to Department of Revenue by County

GRANITE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	7,580	271,434	81,429	7,580	271,434	81,429
Non-Irrigated (30%)	1,421	31,082	9,325	1,421	31,082	9,325
Grazing (30%)	213,208	708,147	212,460	207,667	712,656	213,815
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	21,093	598,076	179,422	21,139	599,786	179,933
Timberland (30%)	125,915	815,258	244,583	125,931	817,308	245,197
Other Land:						
Suburban Tracts (8.55%)		4,396,837	375,936		4,477,677	382,847
(0% - 7.695%)		11,560	586		13,535	767
Commercial Suburban Tracts (8.55%)		217,694	18,614		220,174	18,826
City and Town Lots (8.55%)		574,118	49,082		552,668	47,254
(0% - 7.695%)		45,320	2,436		43,750	2,442
Commercial City and Town Lots (8.55%)		205,880	17,608		214,420	18,333
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		52,150	4,458		311,270	26,612
New Industrial Sites (3%)		21,000	630		21,000	630
IMPROVEMENTS						
On Agricultural Land (8.55%)		3,176,898	271,621		3,448,249	294,830
(0% - 7.695%)		-	-		3,310	85
On Timberland (8.55%)		360,030	30,784		88,240	7,546
On Suburban Tracts (8.55%)		4,978,453	425,661		6,407,188	547,819
(0% - 7.695%)		99,010	5,597		94,360	5,905
On City and Town Lots (8.55%)		4,707,632	402,503		4,819,339	412,054
(0% - 7.695%)		248,875	13,538		231,805	13,098
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		821,782	70,267		211,632	18,096
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		208,530	6,256		208,530	6,256
On Industrial Sites (8.55%)		278,573	23,818		256,853	21,961
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	632	927,570	126,717	682	1,016,486	147,795
Livestock (4%):						
Cattle	24,672	8,317,314	332,695	25,580	8,140,636	325,628
Sheep	898	29,696	1,186	1,024	35,188	1,408
Horses	659	351,659	14,050	717	299,325	11,974
Swine	21	1,621	66	55	4,571	183
Other	764	56,808	2,274	1,458	57,463	2,299
Aircraft (11%)	9	87,910	9,570	7	74,615	8,209
Watercraft (11%)	121	122,818	13,520	138	151,095	16,627
Mobile Homes (8.55%)	0	1,135,154	97,074	144	575,724	49,236
(0% - 7.695%)	0	16,728	1,054	0	16,728	1,059
Machinery (11%)		1,384,732	152,325		1,957,480	215,325
Farm Machinery and Equipment (11%)		2,533,468	278,679		2,454,435	269,995
Manufacturing and Mining Machinery (11%)		621,626	68,381		1,179,388	129,733
Furniture and Fixtures (13%)		633,979	82,425		659,713	85,763
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		569,085	17,072		597,735	17,932
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		127,159	14,057		204,081	20,027
INTRA COUNTY UTILITIES		1,075	134		975	141
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		9,382,764	1,222,799		10,210,491	1,370,607
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		10,650,306	319,510		11,111,713	333,352
TOTAL		59,778,911	5,200,202		62,804,108	5,562,353

NOTE: Figures shown are as reported to Department of Revenue by County

HILL COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	2,872	63,819	19,156	2,926	64,445	19,344
Non-Irrigated (30%)	1,091,601	20,537,519	6,161,385	1,107,285	20,823,778	6,247,267
Grazing (30%)	455,354	1,602,463	480,973	439,815	1,548,600	464,814
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	3,187	46,281	13,890	3,266	46,940	14,087
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		3,164,274	270,569		3,304,793	282,584
(0% - 7.695%)		21,080	965		18,948	859
Commercial Suburban Tracts (8.55%)		451,073	38,566		448,980	38,387
City and Town Lots (8.55%)		12,066,870	1,031,662		11,997,041	1,025,687
(0% - 7.695%)		248,260	12,611		200,622	10,263
Commercial City and Town Lots (8.55%)		5,694,665	486,913		5,845,523	499,811
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		133,200	11,390		104,691	8,952
New Industrial Sites (3%)		89,328	2,680		89,328	2,680
IMPROVEMENTS						
On Agricultural Land (8.55%)		25,635,744	2,191,866		26,414,682	2,258,460
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		16,039,062	1,371,332		16,728,301	1,430,260
(0% - 7.695%)		119,668	5,286		106,214	4,837
On City and Town Lots (8.55%)		71,456,159	6,109,522		73,632,532	6,295,605
(0% - 7.695%)		940,502	45,569		763,771	38,898
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		715,766	21,473		715,766	21,473
On Industrial Sites (8.55%)		8,540,454	730,207		8,841,355	755,934
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	3,709	6,488,699	925,607	3,721	5,255,849	783,101
Livestock (4%):						
Cattle	19,188	6,589,709	263,654	19,605	6,376,020	254,991
Sheep	1,225	40,320	1,610	927	23,920	954
Horses	534	293,678	11,733	596	265,070	10,603
Swine	6,425	476,733	19,069	6,894	506,962	20,275
Other	15,158	38,287	1,533	14,572	36,459	1,457
Aircraft (11%)	59	1,332,493	146,576	57	1,346,528	148,127
Watercraft (11%)	438	497,362	54,714	449	518,189	57,006
Mobile Homes (8.55%)	0	6,261,205	535,341	1,154	6,974,153	596,287
(0% - 7.695%)	0	81,391	4,136	0	81,842	4,169
Machinery (11%)		3,171,712	348,906		3,122,066	343,426
Farm Machinery and Equipment (11%)		34,267,590	3,769,430		36,781,959	4,046,025
Manufacturing and Mining Machinery (11%)		2,252,369	247,768		3,806,339	426,180
Furniture and Fixtures (13%)		7,275,938	945,945		8,100,323	1,053,080
Agricultural Products In Storage (4%)		20,632,874	825,316		21,132,581	845,300
New Industrial Property (3%)		954,989	28,650		988,452	29,653
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		2,236,464	214,088		2,749,478	265,440
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		63,727	1,912		55,247	1,658
DEPARTMENT ALLOCATIONS		37,299,244	4,079,719		41,610,043	4,672,469
NET PROCEEDS		12,394,210	12,394,210		12,388,412	12,388,412
GROSS PROCEEDS		-	-		-	-
TOTAL		310,215,181	43,825,932		323,816,202	45,368,815

NOTE: Figures shown are as reported to Department of Revenue by County

JEFFERSON COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	11,940	330,329	99,119	11,615	326,030	97,812
Non-Irrigated (30%)	26,046	406,033	121,830	26,026	406,123	121,841
Grazing (30%)	341,395	650,147	195,064	340,765	651,822	195,624
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	10,544	206,442	61,948	10,587	208,032	62,415
Timberland (30%)	47,503	102,055	30,632	47,356	101,722	30,529
Other Land:						
Suburban Tracts (8.55%)		4,897,464	418,733		5,397,315	461,529
(0% - 7.695%)		-	-		28,472	1,497
Commercial Suburban Tracts (8.55%)		0	0		108,514	9,279
City and Town Lots (8.55%)		1,141,597	97,607		1,138,204	97,360
(0% - 7.695%)		89,057	4,083		67,885	3,390
Commercial City and Town Lots (8.55%)		366,180	31,308		282,358	24,150
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		28,610	2,446		167,643	14,334
New Industrial Sites (3%)		161,100	4,833		161,100	4,833
IMPROVEMENTS						
On Agricultural Land (8.55%)		5,193,757	444,116		5,366,094	458,807
(0% - 7.695%)		-	-		30,280	1,718
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		19,145,516	1,637,000		21,439,012	1,833,047
(0% - 7.695%)		-	-		254,080	7,219
On City and Town Lots (8.55%)		11,762,402	1,005,735		10,473,639	895,504
(0% - 7.695%)		620,717	28,466		421,272	20,608
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		584,657	49,987		575,010	49,164
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		6,020,080	180,604		6,020,080	180,602
On Industrial Sites (8.55%)		3,748,143	320,466		3,760,943	321,561
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,580	3,123,984	469,951	1,465	1,939,870	279,913
Livestock (4%):						
Cattle	21,068	7,046,702	281,880	21,035	6,847,923	273,887
Sheep	684	22,714	908	527	12,791	511
Horses	985	561,542	22,423	1,043	458,701	18,348
Swine	750	59,768	2,392	860	64,668	2,583
Other	0	26,136	1,051	3,218	34,922	1,417
Aircraft (11%)	7	175,375	19,292	4	69,150	7,607
Watercraft (11%)	234	223,925	24,680	210	257,564	28,336
Mobile Homes (8.55%)	0	1,661,514	141,797	455	1,946,489	166,422
(0% - 7.695%)	0	72,190	2,910	20	80,870	4,325
Machinery (11%)		1,852,592	203,750		1,105,866	121,250
Farm Machinery and Equipment (11%)		3,287,714	361,649		3,445,420	379,019
Manufacturing and Mining Machinery (11%)		8,492,918	934,270		7,760,210	853,626
Furniture and Fixtures (13%)		801,021	104,131		932,666	121,246
Agricultural Products In Storage (4%)		-	-		956,444	38,258
New Industrial Property (3%)		18,782,741	563,482		18,989,310	569,679
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		256,602	27,022		347,455	36,060
INTRA COUNTY UTILITIES		2,100	332		2,050	265
INTRA COUNTY COOPERATIVES		3,505	105		8,850	265
DEPARTMENT ALLOCATIONS		21,452,294	2,875,847		53,168,960	6,748,544
NET PROCEEDS		70,180	70,180		48,851	48,851
GROSS PROCEEDS		21,993	660		26,449,164	793,476
TOTAL		123,451,796	10,842,689		182,313,824	15,386,711

NOTE: Figures shown are as reported to Department of Revenue by County

JUDITH BASIN COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	1,183	46,015	13,805	1,085	41,515	12,455
Non-Irrigated (30%)	219,187	6,178,348	1,853,507	224,273	6,191,125	1,857,344
Grazing (30%)	495,897	3,065,846	919,728	491,017	3,083,003	924,922
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	55,740	1,250,246	375,077	56,272	1,232,908	369,877
Timberland (30%)	5,137	13,918	4,188	5,916	30,313	9,105
Other Land:						
Suburban Tracts (8.55%)		354,608	30,296		360,818	30,826
(0% - 7.695%)		3,075	154		1,175	49
Commercial Suburban Tracts (8.55%)		7,105	607		8,995	769
City and Town Lots (8.55%)		986,901	84,357		983,201	84,038
(0% - 7.695%)		10,605	585		7,275	368
Commercial City and Town Lots (8.55%)		132,440	11,324		128,370	10,979
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		10,763,135	920,228		11,221,492	959,427
(0% - 7.695%)		15,205	1,070		11,695	800
On Timberland (8.55%)		14,781	1,264		-	-
On Suburban Tracts (8.55%)		1,316,154	112,533		1,185,442	101,357
(0% - 7.695%)		34,236	1,800		15,355	713
On City and Town Lots (8.55%)		4,965,646	424,564		5,108,484	436,777
(0% - 7.695%)		95,864	5,442		72,854	3,616
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		542,885	46,413		591,808	50,600
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	1,458,837	208,446	921	1,266,734	182,851
Livestock (4%):						
Cattle	46,805	15,784,717	631,388	46,079	14,941,040	597,568
Sheep	6,844	217,936	8,719	8,120	220,081	8,797
Horses	889	490,609	19,624	874	380,625	15,225
Swine	986	77,927	3,117	1,044	80,279	3,210
Other	5,989	221,792	8,871	6,838	221,934	8,878
Aircraft (11%)	0	116,034	12,764	11	183,550	20,192
Watercraft (11%)	0	102,578	11,284	63	81,018	8,912
Mobile Homes (8.55%)	219	1,216,194	103,991	228	1,363,137	116,552
(0% - 7.695%)	0	6,428	409	0	5,533	378
Machinery (11%)		3,002	331		104,671	11,512
Farm Machinery and Equipment (11%)		9,143,652	1,005,813		9,389,226	1,032,807
Manufacturing and Mining Machinery (11%)		172,629	18,990		161,576	17,774
Furniture and Fixtures (13%)		480,852	62,513		363,731	47,282
Agricultural Products In Storage (4%)		1,356,482	54,257		1,003,766	40,151
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		212,510	22,709		177,826	18,341
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		14,478,042	1,779,298		16,410,025	2,047,771
NET PROCEEDS		39,841	39,841		76,650	76,650
GROSS PROCEEDS		-	-		-	-
TOTAL		75,377,075	8,799,307		76,707,230	9,108,873

NOTE: Figures shown are as reported to Department of Revenue by County

LAKE COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	102,178	2,234,318	670,295	102,971	2,473,624	742,089
Non-Irrigated (30%)	14,122	661,806	198,543	14,221	666,922	200,078
Grazing (30%)	163,897	908,131	272,440	161,930	912,978	273,896
Orchard Land (30%)	1,011	198,763	59,629	1,036	202,988	60,896
Wild Hay (30%)	12,086	215,129	64,539	11,852	211,186	63,357
Timberland (30%)	105,807	910,065	273,022	105,005	876,360	262,908
Other Land:						
Suburban Tracts (8.55%)		65,461,298	5,596,943		66,204,419	5,660,478
(0% - 7.695%)		445,777	25,206		392,980	21,633
Commercial Suburban Tracts (8.55%)		2,960,082	253,087		2,728,799	233,314
City and Town Lots (8.55%)		4,075,982	348,497		4,130,585	353,166
(0% - 7.695%)		212,222	10,225		211,080	10,532
Commercial City and Town Lots (8.55%)		1,762,742	150,716		1,670,684	142,842
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		52,288	4,471		132,599	11,337
New Industrial Sites (3%)		4,787	144		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		22,995,515	1,966,118		22,544,570	1,927,559
(0% - 7.695%)		219,734	8,688		303,460	14,334
On Timberland (8.55%)		419,908	35,902		796,327	68,087
On Suburban Tracts (8.55%)		71,166,252	6,084,717		73,256,319	6,263,417
(0% - 7.695%)		905,159	40,890		812,324	37,550
On City and Town Lots (8.55%)		29,892,908	2,555,844		30,152,653	2,578,052
(0% - 7.695%)		1,003,239	47,999		1,029,446	50,837
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		65,313	1,959		-	-
On Industrial Sites (8.55%)		799,700	68,374		1,862,715	159,262
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	3,312	3,168,631	392,707	3,016	2,617,796	358,499
Livestock (4%):						
Cattle	41,322	14,239,649	569,594	41,630	13,630,888	545,228
Sheep	4,277	134,866	5,391	4,591	128,805	5,154
Horses	2,138	1,198,882	47,960	2,364	1,019,100	40,764
Swine	1,364	110,912	4,438	3,155	252,680	10,105
Other	7,527	238,792	9,552	7,890	198,123	7,924
Aircraft (11%)	20	303,767	33,415	38	622,011	68,424
Watercraft (11%)	1,777	2,106,398	231,704	1,452	2,144,895	235,939
Mobile Homes (8.55%)	772	3,436,699	293,838	1,433	6,327,599	541,095
(0% - 7.695%)	0	195,448	10,904	52	243,313	14,103
Machinery (11%)		1,187,182	130,590		1,145,016	126,186
Farm Machinery and Equipment (11%)		8,725,765	959,837		9,589,472	1,054,843
Manufacturing and Mining Machinery (11%)		3,457,743	380,350		3,187,949	350,675
Furniture and Fixtures (13%)		5,016,174	652,104		5,578,565	725,216
Agricultural Products In Storage (4%)		258,977	10,359		364,955	14,598
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,824,516	194,852		1,635,021	161,836
INTRA COUNTY UTILITIES		484,299	77,487		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		26,380,899	3,061,944		26,857,726	3,046,933
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		280,040,717	25,805,274		287,116,932	26,443,146

NOTE: Figures shown are as reported to Department of Revenue by County

LEWIS AND CLARK COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	41,592	1,084,105	325,231	85,578	1,077,841	323,435
Non-Irrigated (30%)	36,309	778,820	233,646	57,385	778,919	233,723
Grazing (30%)	743,399	2,930,591	879,177	2,841,130	2,844,589	853,714
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	17,992	319,659	95,898	41,248	308,487	92,546
Timberland (30%)	117,437	541,359	162,408	112,806	519,341	155,802
Other Land:						
Suburban Tracts (8.55%)		18,897,849	1,615,766		20,256,802	1,726,758
(0% - 7.695%)		92,765	5,334		93,815	5,158
Commercial Suburban Tracts (8.55%)		5,911,872	163,465		1,899,685	162,439
City and Town Lots (8.55%)		20,333,494	1,738,514		20,864,003	1,778,629
(0% - 7.695%)		311,036	17,584		248,402	11,634
Commercial City and Town Lots (8.55%)		14,718,929	1,258,468		15,649,210	1,322,321
Qualified Golf Courses (4.275%)		86,054	3,679		86,054	3,679
Industrial Sites (8.55%)		76,940	6,578		76,940	6,578
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		9,699,343	829,294		11,354,553	970,810
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		106,585,591	9,113,068		114,153,364	9,692,412
(0% - 7.695%)		841,339	45,913		894,897	44,691
On City and Town Lots (8.55%)		210,645,900	18,010,224		217,849,235	18,579,959
(0% - 7.695%)		2,028,227	116,964		1,684,259	77,763
On Qualified Golf Courses (4.275%)		369,547	15,798		369,547	15,798
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		453,900	13,617		453,900	13,617
On Industrial Sites (8.55%)		3,676,386	314,331		3,860,381	330,063
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		138,420	10,809		108,420	9,270
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	8	8,960,963	1,239,383	10	8,384,480	1,187,861
Livestock (4%):						
Cattle	30,586	10,216,615	408,663	29,461	9,447,270	377,892
Sheep	8,994	298,700	11,949	8,752	286,658	11,466
Horses	1,580	915,251	36,611	1,823	744,279	29,771
Swine	780	58,204	2,328	890	67,826	2,713
Other	9,891	88,516	3,540	10,588	123,138	4,925
Aircraft (11%)	49	1,017,558	111,932	73	2,438,303	268,214
Watercraft (11%)	198	193,747	21,312	0	1,349,944	148,494
Mobile Homes (8.55%)	2,044	11,168,213	954,882	2,000	11,531,038	985,904
(0% - 7.695%)	0	160,313	8,358	0	159,026	8,532
Machinery (11%)		4,271,017	469,812		2,159,075	237,498
Farm Machinery and Equipment (11%)		4,189,165	460,808		4,372,906	481,790
Manufacturing and Mining Machinery (11%)		13,505,411	1,485,595		20,618,776	2,268,065
Furniture and Fixtures (13%)		16,629,171	2,161,793		21,651,752	2,814,728
Agricultural Products In Storage (4%)		6,646	266		34,937	1,397
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		33,487,442	1,004,623		34,021,579	1,020,647
Other Personal Property (3% - 16%)		6,561,239	621,289		8,092,691	755,745
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		85,927,666	11,616,875		96,665,669	13,085,394
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		594,177,963	55,595,785		637,588,991	60,101,835

NOTE: Figures shown are as reported to Department of Revenue by County

LIBERTY COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	694	16,050	4,817	693	16,050	4,817
Non-Irrigated (30%)	543,453	10,905,821	3,271,804	543,425	10,885,777	3,265,789
Grazing (30%)	248,309	1,028,304	308,555	248,701	1,029,353	308,871
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	4,475	49,673	0	4,475	49,673	14,901
Timberland (30%)	0	0	14,901	-	-	-
Other Land:						
Suburban Tracts (8.55%)		79,573	6,805		80,970	6,924
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		-	-		-	-
City and Town Lots (8.55%)		909,825	77,802		942,875	80,629
(0% - 7.695%)		-	-		96,948	5,534
Commercial City and Town Lots (8.55%)		45,217	3,866		45,217	3,866
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		15,622,160	1,335,695		15,785,366	1,349,642
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		81,574	6,975		2,866,103	245,055
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		8,560,143	731,886		5,970,161	510,434
(0% - 7.695%)		122,015	7,206		-	-
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	1,503,700	237,379	10	1,688,711	253,087
Livestock (4%):						
Cattle	9,544	3,325,063	133,018	9,453	3,352,668	134,090
Sheep	149	5,960	238	171	7,285	291
Horses	144	84,226	3,362	187	81,182	3,247
Swine	3,952	307,882	12,315	5,236	398,173	15,926
Other	23,100	25,800	1,032	21,166	22,307	892
Aircraft (11%)	0	196,840	21,654	16	277,271	30,505
Watercraft (11%)	0	124,915	13,741	0	175,663	19,605
Mobile Homes (8.55%)	181	1,016,974	86,952	0	1,168,003	99,864
(0% - 7.695%)	0	1,175	50	0	1,175	50
Machinery (11%)		99,315	10,924		237,956	20,776
Farm Machinery and Equipment (11%)		16,638,642	1,830,253		19,195,224	2,111,470
Manufacturing and Mining Machinery (11%)		2,429,162	267,215		1,814,529	199,604
Furniture and Fixtures (13%)		369,230	48,001		365,433	47,508
Agricultural Products In Storage (4%)		6,629,571	265,181		7,910,189	316,409
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		840,706	118,553		579,902	83,051
INTRA COUNTY UTILITIES		5,814	640		-	-
INTRA COUNTY COOPERATIVES		304,928	9,147		342,937	10,288
DEPARTMENT ALLOCATIONS		10,348,403	978,316		11,243,858	1,043,910
NET PROCEEDS		9,167,446	9,167,446		9,974,026	9,974,026
GROSS PROCEEDS		-	-		-	-
TOTAL		90,846,107	18,975,729		96,604,985	20,161,061

NOTE: Figures shown are as reported to Department of Revenue by County

LINCOLN COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	5,008	78,788	23,644	5,019	79,353	23,817
Non-Irrigated (30%)	423	8,034	2,415	423	8,034	2,414
Grazing (30%)	35,969	158,035	47,458	35,787	157,243	47,236
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	6,624	126,694	38,010	6,601	126,329	37,900
Timberland (30%)	431,417	4,364,891	1,309,542	431,368	4,454,839	1,336,548
Other Land:						
Suburban Tracts (8.55%)		32,789,178	2,803,633		33,774,134	2,887,841
(0% - 7.695%)		805,348	45,075		506,031	28,801
Commercial Suburban Tracts (8.55%)		3,998,635	341,873		4,021,498	343,831
City and Town Lots (8.55%)		6,019,253	514,766		6,184,106	528,867
(0% - 7.695%)		532,207	29,179		363,985	20,800
Commercial City and Town Lots (8.55%)		3,781,455	323,314		3,810,650	325,810
Qualified Golf Courses (4.275%)		41,015	1,753		41,015	1,753
Industrial Sites (8.55%)		1,544,073	132,021		1,570,825	134,308
New Industrial Sites (3%)		32,160	965		32,160	965
IMPROVEMENTS						
On Agricultural Land (8.55%)		7,602,253	649,742		8,201,300	701,228
(0% - 7.695%)		37,329	758		15,162	0
On Timberland (8.55%)		1,746,211	149,299		2,052,148	175,458
On Suburban Tracts (8.55%)		50,175,553	4,290,063		53,317,368	4,558,696
(0% - 7.695%)		1,557,719	86,974		1,052,446	59,910
On City and Town Lots (8.55%)		31,062,091	2,655,801		32,129,872	2,747,088
(0% - 7.695%)		1,240,595	68,556		781,038	43,276
On Qualified Golf Courses (4.275%)		251,641	10,758		251,641	10,758
On Right-Of-Way (8.55%)		2,276	195		2,276	195
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		5,440,160	163,205		5,480,444	164,413
On Industrial Sites (8.55%)		13,278,170	1,135,282		13,112,682	1,121,132
New Industry Exemption (4.275% - 7.695%)		216,918	9,273		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	5,424,330	758,425	0	5,249,621	766,871
Livestock (4%):						
Cattle	5,266	1,910,353	76,468	5,165	1,772,458	70,833
Sheep	299	11,344	452	257	9,605	384
Horses	901	500,003	19,975	1,003	445,800	17,832
Swine	287	23,503	940	280	23,237	932
Other	1,869	9,015	359	2,136	17,581	697
Aircraft (11%)	0	278,757	30,661	0	324,188	35,666
Watercraft (11%)	0	741,847	81,843	0	978,967	107,752
Mobile Homes (8.55%)	918	4,608,292	385,929	0	5,378,570	459,912
(0% - 7.695%)	0	142,996	8,273	0	344,491	19,134
Machinery (11%)		9,586,244	1,053,573		11,211,182	1,223,141
Farm Machinery and Equipment (11%)		1,136,285	124,988		1,405,086	154,558
Manufacturing and Mining Machinery (11%)		33,110,271	3,642,131		20,981,026	2,307,912
Furniture and Fixtures (13%)		4,316,651	561,159		4,538,917	590,069
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		41,077,602	1,232,328		40,465,897	1,213,977
Pollution Control Facilities (3%)		3,723,180	111,695		5,276,637	158,298
Other Personal Property (3% - 16%)		9,301,517	1,042,717		9,540,040	1,044,663
INTRA COUNTY UTILITIES		74,523	11,375		55,046	8,443
INTRA COUNTY COOPERATIVES		1,433,004	42,992		1,625,335	48,762
DEPARTMENT ALLOCATIONS		23,887,115	2,773,233		30,081,883	3,531,276
NET PROCEEDS		4,517,301	4,517,301		4,590,039	4,590,039
GROSS PROCEEDS		44,544,454	1,336,334		55,214,877	1,656,446
TOTAL		357,249,269	32,646,705		371,057,062	33,310,642

NOTE: Figures shown are as reported to Department of Revenue by County

MADISON COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	77,208	2,846,683	854,045	76,876	2,842,687	852,806
Non-Irrigated (30%)	23,335	555,916	166,800	20,100	534,978	160,493
Grazing (30%)	903,558	3,074,975	922,543	881,336	3,081,391	924,417
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	22,369	537,060	161,143	20,561	540,027	162,009
Timberland (30%)	61,481	177,697	53,320	54,752	147,646	44,294
Other Land:						
Suburban Tracts (8.55%)		9,149,626	782,303		9,427,207	806,030
(0% - 7.695%)		45,681	2,109		36,736	1,754
Commercial Suburban Tracts (8.55%)		1,508,969	129,025		2,398,507	205,072
City and Town Lots (8.55%)		4,149,859	354,818		4,635,092	396,302
(0% - 7.695%)		118,806	6,078		99,559	5,266
Commercial City and Town Lots (8.55%)		900,323	76,987		935,401	79,977
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		28,695	2,458		29,505	2,523
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		14,452,248	1,235,682		14,992,706	1,281,877
(0% - 7.695%)		99,385	4,745		81,902	4,689
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		15,312,038	1,309,198		16,659,080	1,424,352
(0% - 7.695%)		152,053	8,112		160,408	8,775
On City and Town Lots (8.55%)		22,652,461	1,936,807		24,122,839	2,062,505
(0% - 7.695%)		609,787	32,422		536,907	28,864
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		170,902	14,612		240,902	20,597
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,621	2,416,179	354,866	1,629	3,909,493	580,964
Livestock (4%):						
Cattle	82,060	27,084,983	1,083,432	72,027	23,099,520	923,974
Sheep	15,155	509,550	20,376	15,327	504,727	20,187
Horses	1,765	1,017,615	40,667	2,701	1,286,025	51,441
Swine	1,505	119,508	4,781	1,415	111,225	4,448
Other	2,904	100,708	4,028	3,214	101,746	4,071
Aircraft (11%)	24	431,508	47,476	23	419,031	46,096
Watercraft (11%)	225	210,781	23,194	211	176,813	19,451
Mobile Homes (8.55%)	449	2,822,305	241,315	463	3,074,384	262,849
(0% - 7.695%)	0	46,450	1,707	0	35,060	1,575
Machinery (11%)		705,762	77,642		1,086,228	119,485
Farm Machinery and Equipment (11%)		11,730,779	1,290,406		11,066,753	1,217,342
Manufacturing and Mining Machinery (11%)		8,563,173	941,959		7,876,233	866,386
Furniture and Fixtures (13%)		1,590,108	206,723		1,784,226	231,951
Agricultural Products In Storage (4%)		1,124,612	44,984		4,992	200
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		562,923	51,236		532,294	50,738
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		6,328,095	1,674,234		13,319,775	1,735,780
NET PROCEEDS		1,504,516	1,504,516		1,453,064	1,453,064
GROSS PROCEEDS		28,920	868		3,915,209	117,457
TOTAL		152,441,639	15,667,617		155,260,278	16,180,061

NOTE: Figures shown are as reported to Department of Revenue by Count

MCCONE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	4,821	101,480	30,444	4,821	101,480	30,444
Non-Irrigated (30%)	488,956	8,419,660	2,525,898	484,872	8,407,440	2,522,232
Grazing (30%)	836,688	2,360,860	708,258	840,001	2,370,890	711,267
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	5,531	84,690	25,407	5,671	86,740	26,022
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		49,520	4,235		56,780	4,858
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		11,120	955		60,120	5,143
City and Town Lots (8.55%)		699,045	59,770		695,825	59,496
(0% - 7.695%)		14,540	832		10,110	539
Commercial City and Town Lots (8.55%)		228,180	19,510		236,420	20,217
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		12,083,040	1,033,106		13,304,910	1,137,537
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,431,020	122,355		1,509,499	129,068
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		6,778,660	579,590		7,242,697	619,263
(0% - 7.695%)		95,320	5,470		59,310	3,244
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,255	2,052,938	309,802	1,226	1,808,920	271,356
Livestock (4%):						
Cattle	28,792	9,960,089	398,402	29,391	9,750,709	390,011
Sheep	17,052	580,290	23,211	16,967	580,414	23,221
Horses	792	426,906	17,058	849	353,850	14,154
Swine	730	60,989	2,439	1,048	87,428	3,496
Other	325	15,400	616	693	31,970	1,280
Aircraft (11%)	31	254,433	27,993	36	346,388	38,107
Watercraft (11%)	149	222,661	24,503	136	235,180	25,872
Mobile Homes (8.55%)	139	753,400	64,416	137	802,737	68,672
(0% - 7.695%)	-	-	-	-	-	-
Machinery (11%)		25,204	2,773		24,407	2,692
Farm Machinery and Equipment (11%)		19,311,708	2,124,290		20,281,313	2,230,945
Manufacturing and Mining Machinery (11%)		895,450	98,500		5,051,502	560,297
Furniture and Fixtures (13%)		376,031	48,885		656,493	85,352
Agricultural Products In Storage (4%)		7,599,887	304,000		7,884,680	315,393
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		350,219	35,176		435,992	41,491
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		74,448	2,236		80,660	2,418
DEPARTMENT ALLOCATIONS		8,279,084	595,506		8,347,886	576,695
NET PROCEEDS		1,218,771	1,218,771		860,891	860,891
GROSS PROCEEDS		-	-		-	-
TOTAL		84,815,043	10,414,407		91,763,641	10,781,673

NOTE: Figures shown are as reported to Department of Revenue by County

MEAGHER COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	21,819	425,030	127,528	21,978	427,332	128,219
Non-Irrigated (30%)	30,350	778,377	233,524	32,406	820,071	246,033
Grazing (30%)	819,414	2,835,763	850,851	819,498	2,830,185	849,185
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	32,869	590,699	177,222	32,857	590,352	177,118
Timberland (30%)	87,692	198,280	59,548	85,997	194,158	58,308
Other Land:						
Suburban Tracts (8.55%)		989,714	84,650		1,170,955	100,147
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		23,794	2,036		23,794	2,036
City and Town Lots (8.55%)		776,804	66,421		777,781	66,506
(0% - 7.695%)		46,071	2,413		46,359	2,257
Commercial City and Town Lots (8.55%)		269,567	23,045		269,522	23,043
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		43,392	3,709		24,821	2,121
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		4,789,651	409,515		4,636,491	396,418
(0% - 7.695%)		9,664	450		7,994	456
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,960,657	167,640		1,818,277	155,468
(0% - 7.695%)		9,419	403		9,419	483
On City and Town Lots (8.55%)		6,065,520	518,605		6,386,900	546,084
(0% - 7.695%)		232,133	11,660		228,936	10,944
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		231,950	6,959		231,950	6,959
On Industrial Sites (8.55%)		235,038	20,096		450,893	38,552
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	703	947,344	140,474	632	791,430	114,097
Livestock (4%):						
Cattle	50,094	16,330,446	653,224	50,631	15,627,495	625,072
Sheep	5,607	156,734	6,267	5,164	117,475	4,698
Horses	830	466,860	18,660	811	354,900	14,196
Swine	899	70,218	2,808	797	61,334	2,453
Other	11,253	61,189	2,447	10,979	33,741	1,344
Aircraft (11%)	9	68,935	7,583	8	73,830	8,122
Watercraft (11%)	86	60,295	6,649	61	64,970	7,160
Mobile Homes (8.55%)	141	620,932	53,094	53	192,455	16,460
(0% - 7.695%)	0	33,570	1,020	8	35,655	1,458
Machinery (11%)		1,949,998	214,502		724,647	79,714
Farm Machinery and Equipment (11%)		4,138,525	455,241		4,523,935	497,642
Manufacturing and Mining Machinery (11%)		1,490,934	164,002		326,920	35,963
Furniture and Fixtures (13%)		433,869	56,402		472,147	61,390
Agricultural Products In Storage (4%)		18,816	753		7,520	300
New Industrial Property (3%)		911,975	27,359		850,565	25,517
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		281,643	26,374		268,327	26,417
INTRA COUNTY UTILITIES		150	17		150	17
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		23,796,104	2,876,928		28,764,361	3,475,222
NET PROCEEDS		-	-		146,535	146,555
GROSS PROCEEDS		56,818	1,705		-	-
TOTAL		72,406,878	7,481,784		74,384,602	7,954,134

NOTE: Figures shown are as reported to Department of Revenue by County

MINERAL COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	1,958	70,409	21,128	1,956	70,559	21,172
Non-Irrigated (30%)	705	22,741	6,822	672	22,699	6,809
Grazing (30%)	7,620	44,921	13,493	8,386	49,826	14,968
Orchard Land (30%)	-	-	-	2,076	56,251	16,885
Wild Hay (30%)	2,079	56,330	16,907	-	-	-
Timberland (30%)	94,083	759,175	227,788	93,826	754,567	226,405
Other Land:						
Suburban Tracts (8.55%)		2,863,716	244,871		3,165,509	270,677
(0% - 7.695%)		35,865	1,979		38,440	1,730
Commercial Suburban Tracts (8.55%)		645,612	55,204		690,345	59,029
City and Town Lots (8.55%)		889,496	76,063		900,315	76,992
(0% - 7.695%)		34,642	2,025		39,043	2,026
Commercial City and Town Lots (8.55%)		796,206	68,079		708,531	60,582
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		384,920	32,911		400,920	34,279
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		2,651,318	226,678		2,854,645	244,062
(0% - 7.695%)		28,827	1,172		73,888	3,304
On Timberland (8.55%)		173,954	14,874		353,394	30,220
On Suburban Tracts (8.55%)		5,627,657	481,171		5,824,727	498,021
(0% - 7.695%)		76,892	4,069		85,627	3,128
On City and Town Lots (8.55%)		5,962,997	509,844		5,943,063	508,136
(0% - 7.695%)		124,978	7,711		148,032	7,054
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		1,985,268	169,740		2,133,035	182,374
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	525	650,937	94,316	616	600,124	84,639
Livestock (4%):						
Cattle	927	308,732	12,351	971	306,483	12,252
Sheep	183	4,508	181	129	3,936	158
Horses	314	173,828	6,944	344	147,000	5,880
Swine	9	964	38	68	5,858	235
Other	1,827	54,710	2,190	2,019	53,297	2,128
Aircraft (11%)	0	10,607	1,167	2	8,736	961
Watercraft (11%)	96	50,882	5,597	93	54,315	5,975
Mobile Homes (8.55%)	298	1,243,363	106,306	0	1,352,511	115,634
(0% - 7.695%)	0	82,507	4,631	0	65,562	3,268
Machinery (11%)		4,567,802	502,465		2,757,405	303,316
Farm Machinery and Equipment (11%)		265,543	29,217		376,866	41,458
Manufacturing and Mining Machinery (11%)		3,002,541	330,281		2,517,773	276,956
Furniture and Fixtures (13%)		618,213	80,375		640,012	83,204
Agricultural Products In Storage (4%)		188	8		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		221,313	23,572		235,358	25,395
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		8,233,971	1,064,360		9,321,426	1,244,274
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		42,726,533	4,446,528		42,760,078	4,473,566

NOTE: Figures shown are as reported to Department of Revenue by County

MISSOULA COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	19,743	702,537	210,761	19,696	708,273	212,482
Non-Irrigated (30%)	6,173	167,394	50,218	6,136	170,788	51,236
Grazing (30%)	268,766	1,714,147	514,244	259,690	1,706,985	512,096
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	9,554	227,004	68,111	9,289	222,044	66,613
Timberland (30%)	398,675	3,181,136	954,341	333,605	3,016,519	904,956
Other Land:						
Suburban Tracts (8.55%)		57,137,517	4,885,258		63,711,072	5,447,297
(0% - 7.695%)		1,932,642	111,582		1,572,118	90,891
Commercial Suburban Tracts (8.55%)		12,089,811	1,033,679		12,533,465	1,071,611
City and Town Lots (8.55%)		182,261,154	15,583,329		172,000,409	14,706,035
(0% - 7.695%)		2,322,716	131,773		2,310,696	133,499
Commercial City and Town Lots (8.55%)		35,455,617	3,031,455		39,111,864	3,344,064
Qualified Golf Courses (4.275%)		260,375	11,131		260,375	11,131
Industrial Sites (8.55%)		9,479,289	811,566		9,397,391	803,477
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		8,654,732	739,980		11,502,179	983,436
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		1,744,984	149,196		1,974,267	168,800
On Suburban Tracts (8.55%)		103,131,646	8,817,755		115,458,883	9,871,735
(0% - 7.695%)		2,946,486	175,674		2,347,389	138,797
On City and Town Lots (8.55%)		427,955,046	36,588,429		421,738,038	36,058,602
(0% - 7.695%)		3,971,147	230,837		3,893,554	227,717
On Qualified Golf Courses (4.275%)		321,600	13,748		321,600	13,748
On Right-Of-Way (8.55%)		-	-		18,350	1,569
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		23,120	694		23,120	694
On Industrial Sites (8.55%)		46,760,032	3,997,583		46,398,844	3,967,101
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	6,436	3,722,932	411,121	8,766	10,406,742	1,424,344
Livestock (4%):						
Cattle	6,991	2,366,074	94,642	9,003	2,871,170	114,846
Sheep	282	8,674	347	682	24,049	962
Horses	1,396	818,016	32,721	1,975	902,310	36,093
Swine	66	5,902	236	68	5,623	225
Other	1,387	68,672	2,747	2,737	68,467	2,737
Aircraft (11%)	0	1,686,746	185,542	73	2,028,993	223,189
Watercraft (11%)	3,805	1,925,242	211,777	2,613	2,439,320	268,325
Mobile Homes (8.55%)	3,238	17,475,063	1,494,118	3,488	19,170,743	1,639,099
(0% - 7.695%)	0	379,051	19,907	0	381,265	20,511
Machinery (11%)		10,374,859	1,141,234		12,547,872	1,380,266
Farm Machinery and Equipment (11%)		1,200,052	132,006		1,882,036	207,024
Manufacturing and Mining Machinery (11%)		187,296,061	20,602,567		176,549,551	19,420,451
Furniture and Fixtures (13%)		34,261,721	4,454,024		39,369,077	5,117,980
Agricultural Products In Storage (4%)		-	-		30,073	1,203
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		17,693,964	530,819		15,850,311	475,509
Other Personal Property (3% - 16%)		11,325,088	1,225,695		12,526,804	1,351,669
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		103,217,773	12,523,724		103,066,575	12,661,263
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		1,296,266,022	121,174,971		1,310,519,204	123,133,283

NOTE: Figures shown are as reported to Department of Revenue by County

MUSSELLSHELL COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	13,540	424,197	127,260	12,944	408,514	122,560
Non-Irrigated (30%)	99,960	1,963,480	589,052	105,962	2,095,833	628,767
Grazing (30%)	740,625	2,282,531	684,797	731,807	2,272,423	681,755
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	8,355	73,560	22,070	9,758	83,175	24,958
Timberland (30%)	110,736	316,886	95,052	113,844	320,282	96,094
Other Land:						
Suburban Tracts (8.55%)		2,582,802	220,826		2,618,978	223,936
(0% - 7.695%)		133	7		1,102	62
Commercial Suburban Tracts (8.55%)		18,488	1,580		27,915	2,385
City and Town Lots (8.55%)		1,361,127	116,424		1,333,825	114,076
(0% - 7.695%)		44,926	2,312		41,732	2,108
Commercial City and Town Lots (8.55%)		261,516	22,378		261,824	22,405
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		1,490	127		122,444	10,467
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		7,219,108	617,236		7,467,584	638,485
(0% - 7.695%)		11,870	621		11,870	621
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		3,465,798	296,314		3,651,586	312,207
(0% - 7.695%)		3,506	90		40,249	2,631
On City and Town Lots (8.55%)		11,712,224	1,001,397		12,277,333	1,049,711
(0% - 7.695%)		273,431	13,445		244,106	12,070
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		160,448	13,720		136,991	11,713
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		195,347	16,706
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	1,893,990	276,871	4	2,255,036	325,160
Livestock (4%):						
Cattle	30,595	10,071,671	204,867	28,293	9,123,730	364,943
Sheep	10,236	287,982	11,519	11,466	373,985	14,957
Horses	1,122	635,600	25,397	1,213	545,025	21,801
Swine	466	36,427	1,456	402	32,075	1,281
Other	1,957	33,411	1,338	1,767	33,208	1,330
Aircraft (11%)	20	366,647	40,332	19	1,270,322	139,738
Watercraft (11%)	0	167,752	18,513	0	139,353	15,341
Mobile Homes (8.55%)	408	2,370,609	202,691	465	2,753,898	235,450
(0% - 7.695%)	0	21,475	729	0	33,789	2,112
Machinery (11%)		6,275,868	690,365		2,022,500	222,475
Farm Machinery and Equipment (11%)		5,327,290	586,009		5,271,327	579,814
Manufacturing and Mining Machinery (11%)		342,912	37,719		7,676,821	864,247
Furniture and Fixtures (13%)		593,160	77,118		882,073	114,663
Agricultural Products In Storage (4%)		504,519	20,181		313,406	12,535
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,781,515	220,510		659,185	66,597
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		7,364	221
DEPARTMENT ALLOCATIONS		10,590,352	1,241,525		11,264,107	1,316,550
NET PROCEEDS		19,358,843	19,358,843		18,896,003	18,896,003
GROSS PROCEEDS		331,279	149,075		241,876	108,844
TOTAL		93,168,823	26,989,766		97,408,196	27,277,779

NOTE: Figures shown are as reported to Department of Revenue by County

PARK COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	48,929	1,254,007	376,204	46,567	1,237,284	371,186
Non-Irrigated (30%)	41,771	1,065,506	319,652	41,537	1,085,617	325,685
Grazing (30%)	648,593	2,586,760	776,027	644,668	2,575,832	772,751
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	9,229	207,307	62,191	9,743	205,575	61,672
Timberland (30%)	71,006	246,323	73,898	72,927	252,587	75,776
Other Land:						
Suburban Tracts (8.55%)		11,384,940	973,413		13,763,195	1,176,754
(0% - 7.695%)		45,573	2,406		30,226	1,631
Commercial Suburban Tracts (8.55%)		492,096	42,075		775,529	66,308
City and Town Lots (8.55%)		8,080,301	690,866		8,332,731	712,449
(0% - 7.695%)		410,206	22,376		364,310	20,085
Commercial City and Town Lots (8.55%)		2,828,968	241,877		2,856,865	244,262
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		159,105	13,603		165,065	14,113
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		15,165,716	1,296,669		16,140,479	1,380,011
(0% - 7.695%)		3,340	171		102,687	6,126
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		21,439,155	1,833,049		22,011,360	1,881,970
(0% - 7.695%)		430,169	26,785		220,064	12,497
On City and Town Lots (8.55%)		48,932,407	4,183,720		50,366,957	4,306,375
(0% - 7.695%)		1,476,194	80,134		1,421,610	79,451
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		559,132	47,808
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		592,438	50,653		590,578	50,495
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	3,159,609	410,331	0	3,301,779	428,661
Livestock (4%):						
Cattle	40,288	13,990,182	559,614	40,415	13,350,729	534,017
Sheep	4,144	136,335	5,448	4,469	149,668	5,986
Horses	2,195	1,259,728	50,390	2,355	1,066,925	42,677
Swine	688	54,740	2,189	1,021	79,517	3,181
Other	6,111	69,615	2,785	6,426	91,158	3,644
Aircraft (11%)	-	-	-	-	-	-
Watercraft (11%)	-	-	-	-	-	-
Mobile Homes (8.55%)	748	4,049,407	346,224	548	2,964,666	253,477
(0% - 7.695%)	-	-	-	-	-	-
Machinery (11%)		243,815	26,820		679,656	74,766
Farm Machinery and Equipment (11%)		5,798,702	637,858		6,229,674	685,266
Manufacturing and Mining Machinery (11%)		898,837	98,871		2,417,197	265,893
Furniture and Fixtures (13%)		2,777,430	361,067		3,156,150	410,292
Agricultural Products In Storage (4%)		49,763	1,990		338,385	13,536
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		641,646	65,094		975,318	99,529
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		658	23		88,999	2,670
DEPARTMENT ALLOCATIONS		30,406,655	3,780,352		30,990,739	3,929,936
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		180,337,633	17,414,825		188,938,243	18,360,936

NOTE: Figures shown are as reported to Department of Revenue by County

PETROLEUM COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	6,047	180,117	54,035	6,102	182,376	54,714
Non-Irrigated (30%)	24,881	344,042	103,213	56,319	831,444	249,438
Grazing (30%)	561,343	1,607,508	482,252	530,684	1,506,313	451,934
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	5,629	155,715	46,715	5,223	146,709	44,015
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		-	-		-	-
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		-	-		-	-
City and Town Lots (8.55%)		2,468	745		47,937	4,112
(0% - 7.695%)		-	-		440	19
Commercial City and Town Lots (8.55%)		-	-		6,529	557
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		2,402,820	205,442		2,542,772	217,407
(0% - 7.695%)		23,294	996		23,294	995
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		-	-		-	-
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		-	-		1,111,318	95,125
(0% - 7.695%)		-	-		9,705	408
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		23,701	2,026
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	313	428,648	55,389	337	510,050	70,619
Livestock (4%):						
Cattle	27,000	8,655,655	346,230	24,039	7,487,721	299,459
Sheep	6,084	169,802	6,792	4,910	155,031	6,199
Horses	501	270,729	10,830	487	198,150	7,926
Swine	88	7,371	295	36	5,417	214
Other	2,139	99,998	4,003	2,369	114,628	4,586
Aircraft (11%)	5	24,323	2,676	5	27,470	3,023
Watercraft (11%)	24	26,222	2,884	36	66,824	7,335
Mobile Homes (8.55%)	10	116,688	9,978	-	-	-
(0% - 7.695%)	-	-	-	-	-	-
Machinery (11%)		4	12,570		121,179	13,329
Farm Machinery and Equipment (11%)		2,930,549	322,366		3,304,823	332,436
Manufacturing and Mining Machinery (11%)		151,424	16,656		154,108	16,951
Furniture and Fixtures (13%)		200	26		15,300	1,989
Agricultural Products In Storage (4%)		90,381	3,615		85,398	3,415
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		32,481	2,598		47,831	3,822
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		5,820	228		6,293	189
DEPARTMENT ALLOCATIONS		1,791,137	79,398		1,893,335	83,993
NET PROCEEDS		1,089,014	1,089,014		1,207,235	1,207,235
GROSS PROCEEDS		-	-		-	-
TOTAL		20,606,410	2,858,946		21,833,331	3,183,470

NOTE: Figures shown are as reported to Department of Revenue by County

PHILLIPS COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	42,759	745,561	223,685	42,434	750,630	225,208
Non-Irrigated (30%)	361,261	6,958,009	2,087,420	357,281	6,951,599	2,083,832
Grazing (30%)	1,158,691	3,834,680	1,151,477	1,169,011	3,814,288	1,146,040
Orchard Land (30%)	-	-	-	23,685	400,047	120,021
Wild Hay (30%)	25,889	387,391	115,224	-	-	-
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		333,126	28,498		364,000	31,135
(0% - 7.695%)		12,248	719		7,403	503
Commercial Suburban Tracts (8.55%)		321,297	27,471		411,042	35,143
City and Town Lots (8.55%)		2,502,357	213,969		2,521,600	215,604
(0% - 7.695%)		105,846	5,461		93,386	4,960
Commercial City and Town Lots (8.55%)		1,037,482	88,710		933,966	79,861
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		32,280	2,760		32,280	2,760
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		12,758,522	1,090,851		12,770,788	1,091,905
(0% - 7.695%)		55,617	3,521		57,419	3,054
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		4,761,055	407,070		6,152,363	526,027
(0% - 7.695%)		22,515	1,494		19,848	1,173
On City and Town Lots (8.55%)		19,820,065	1,694,634		18,172,470	1,553,752
(0% - 7.695%)		462,586	26,033		395,037	22,296
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		1,685,892	144,147
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		1,457,797	124,643		1,515,664	129,589
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,354	2,657,635	403,421	1,366	2,380,318	351,647
Livestock (4%):						
Cattle	65,696	21,328,768	853,237	66,250	20,738,186	829,570
Sheep	12,144	433,726	17,350	10,578	379,207	15,172
Horses	1,210	681,379	27,237	1,314	582,525	23,301
Swine	1,359	108,141	4,325	1,984	152,643	6,112
Other	0	407,470	16,303	12,387	494,093	19,778
Aircraft (11%)	48	657,585	72,332	51	717,081	78,886
Watercraft (11%)	247	191,708	21,095	194	200,953	22,123
Mobile Homes (8.55%)	355	1,793,263	153,322	356	1,875,225	160,331
(0% - 7.695%)	0	20,343	973	0	16,015	731
Machinery (11%)		426,921	46,957		6,389,645	702,865
Farm Machinery and Equipment (11%)		14,583,393	1,604,116		15,524,057	1,707,647
Manufacturing and Mining Machinery (11%)		18,113,653	1,992,502		13,209,856	1,453,088
Furniture and Fixtures (13%)		1,483,365	192,845		1,608,037	209,045
Agricultural Products In Storage (4%)		2,659,473	106,378		5,503,477	220,139
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		910,417	27,312
Other Personal Property (3% - 16%)		887,608	85,375		1,257,889	126,332
INTRA COUNTY UTILITIES		59,929	7,324		35,728	4,748
INTRA COUNTY COOPERATIVES		56,482	1,695		116,187	3,487
DEPARTMENT ALLOCATIONS		56,298,513	7,349,333		62,364,585	8,198,092
NET PROCEEDS		14,126,893	14,126,893		16,752,495	16,752,495
GROSS PROCEEDS		24,837,657	745,130		33,933,530	1,018,006
TOTAL		217,422,339	35,121,783		242,191,871	39,347,917

NOTE: Figures shown are as reported to Department of Revenue by County

PONDERA COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	91,593	1,534,237	460,271	90,667	1,507,946	452,384
Non-Irrigated (30%)	415,584	13,819,705	4,145,911	415,724	13,828,256	4,148,477
Grazing (30%)	244,207	1,110,116	333,035	244,847	1,112,168	333,650
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	5,328	65,432	19,630	5,418	66,347	19,904
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		171,241	14,641		175,045	14,966
(0% - 7.695%)		3,004	138		3,004	170
Commercial Suburban Tracts (8.55%)		32,277	2,760		32,277	2,760
City and Town Lots (8.55%)		2,147,927	183,647		2,154,872	184,241
(0% - 7.695%)		65,034	3,456		56,285	3,027
Commercial City and Town Lots (8.55%)		1,064,599	91,023		1,062,113	90,811
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		43,576	3,726		53,435	4,569
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		18,280,267	1,562,963		18,644,958	1,594,144
(0% - 7.695%)		7,324	564		13,496	1,023
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		2,792,283	238,740		2,769,786	236,816
(0% - 7.695%)		20,623	967		17,713	1,044
On City and Town Lots (8.55%)		24,340,521	2,081,115		24,969,222	2,134,869
(0% - 7.695%)		368,641	20,746		318,825	18,016
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		280,526	23,985		330,602	28,267
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		4,196,069	358,764		4,684,694	400,541
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,257	3,182,977	481,144	2,312	3,025,169	447,527
Livestock (4%):						
Cattle	20,322	7,098,282	280,330	20,303	6,698,992	267,958
Sheep	5,903	178,422	7,137	6,896	176,955	7,078
Horses	882	479,670	19,187	909	389,775	15,591
Swine	5,842	445,522	17,821	7,832	572,929	22,918
Other	27,139	72,364	2,895	31,706	80,486	3,220
Aircraft (11%)	21	248,494	27,334	26	751,364	82,650
Watercraft (11%)	279	305,469	33,602	238	271,752	29,894
Mobile Homes (8.55%)	174	941,340	80,485	177	1,013,941	86,692
(0% - 7.695%)	0	13,022	706	0	10,043	456
Machinery (11%)		4,384,442	482,289		1,558,712	171,460
Farm Machinery and Equipment (11%)		22,261,621	2,448,778		24,201,395	2,662,153
Manufacturing and Mining Machinery (11%)		497,816	54,760		4,399,409	517,674
Furniture and Fixtures (13%)		1,447,038	188,115		1,405,990	182,779
Agricultural Products In Storage (4%)		6,321,017	252,841		7,514,689	300,588
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,597,339	186,156		1,157,931	110,541
INTRA COUNTY UTILITIES		64,977	9,759		27,721	3,323
INTRA COUNTY COOPERATIVES		1,895	57		10,335	310
DEPARTMENT ALLOCATIONS		17,791,776	1,981,429		19,751,867	2,226,600
NET PROCEEDS		7,810,993	7,810,993		8,368,079	8,368,079
GROSS PROCEEDS		-	-		-	-
TOTAL		145,397,878	23,911,900		153,188,578	25,177,170

NOTE: Figures shown are as reported to Department of Revenue by County

POWDER RIVER COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	1,244	17,480	5,244	1,244	17,480	5,244
Non-Irrigated (30%)	66,503	1,792,460	537,738	66,502	1,792,450	537,735
Grazing (30%)	1,225,601	3,614,280	1,084,284	1,225,618	3,612,762	1,083,829
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	50,022	600,860	180,258	50,038	601,024	180,309
Timberland (30%)	12,339	26,140	7,842	12,328	26,068	7,821
Other Land:						
Suburban Tracts (8.55%)		182,225	15,580		167,560	14,332
(0% - 7.695%)		1,000	43		1,000	42
Commercial Suburban Tracts (8.55%)		27,285	2,333		15,185	1,300
City and Town Lots (8.55%)		406,420	34,749		277,405	23,720
(0% - 7.695%)		1,600	68		1,000	42
Commercial City and Town Lots (8.55%)		-	-		179,700	15,365
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		9,688,995	828,409		9,553,583	816,836
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,878,298	160,595		1,905,305	162,898
(0% - 7.695%)		22,830	975		22,830	976
On City and Town Lots (8.55%)		4,551,970	389,193		5,116,843	437,490
(0% - 7.695%)		30,580	1,308		31,180	1,333
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		274,065	23,432
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		108,933	9,314		274,722	23,489
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	899	2,000,934	290,283	962	2,070,347	295,081
Livestock (4%):						
Cattle	59,994	19,845,500	793,820	62,220	19,567,190	782,654
Sheep	17,751	547,406	21,896	19,755	643,398	25,730
Horses	1,531	863,133	34,525	1,451	634,200	25,368
Swine	424	33,790	1,352	505	40,405	1,603
Other	2,657	121,176	4,847	4,265	176,427	7,055
Aircraft (11%)	41	379,414	41,736	40	449,692	49,469
Watercraft (11%)	51	56,600	6,226	49	60,646	6,671
Mobile Homes (8.55%)	157	1,255,033	107,306	115	937,418	80,153
(0% - 7.695%)	0	560	24	0	19,421	24
Machinery (11%)		11,373,261	1,251,057		603,701	66,407
Farm Machinery and Equipment (11%)		8,306,666	913,729		8,464,202	931,066
Manufacturing and Mining Machinery (11%)		208,929	22,982		11,029,737	1,213,272
Furniture and Fixtures (13%)		584,216	75,950		634,650	82,507
Agricultural Products In Storage (4%)		987,426	39,498		398,695	15,948
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		251,500	22,042		248,152	22,371
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		6,542	196
DEPARTMENT ALLOCATIONS		8,839,994	662,520		8,855,782	643,749
NET PROCEEDS		72,264,286	72,264,286		59,927,627	59,927,627
GROSS PROCEEDS		73,975	33,389		-	-
TOTAL		150,945,155	79,845,401		138,638,094	67,513,144

NOTE: Figures shown are as reported to Department of Revenue by County

POWELL COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	45,034	640,925	192,278	39,860	625,181	187,554
Non-Irrigated (30%)	3,660	95,024	28,507	5,363	99,599	29,880
Grazing (30%)	384,240	1,495,822	448,747	335,669	1,513,264	453,979
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	14,900	309,798	92,939	14,155	313,490	94,047
Timberland (30%)	241,902	1,587,949	476,385	275,049	1,570,193	471,058
Other Land:						
Suburban Tracts (8.55%)		2,608,575	223,033		2,632,121	225,046
(0% - 7.695%)		-	-		61,515	3,269
Commercial Suburban Tracts (8.55%)		546,160	46,697		691,093	59,088
City and Town Lots (8.55%)		4,539,257	388,106		4,490,401	383,929
(0% - 7.695%)		355,704	19,529		269,869	14,764
Commercial City and Town Lots (8.55%)		1,786,484	152,744		1,715,047	146,637
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		204,880	17,517		45,000	3,848
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		7,561,125	646,476		8,148,279	696,678
(0% - 7.695%)		-	-		14,890	764
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		6,101,622	521,688		8,305,937	710,158
(0% - 7.695%)		760,593	43,229		241,316	12,625
On City and Town Lots (8.55%)		19,517,161	1,668,717		18,931,448	1,618,639
(0% - 7.695%)		-	-		522,299	29,103
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		287,719	24,601		282,273	24,134
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		896,209	76,626		875,019	74,814
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	20	1,669,970	220,123	1,701	1,507,699	201,713
Livestock (4%):						
Cattle	40,040	13,089,081	513,563	39,685	12,437,688	497,507
Sheep	1,241	37,926	1,517	1,355	42,646	1,706
Horses	1,367	777,739	31,110	1,324	602,175	24,087
Swine	528	41,864	1,674	717	53,389	2,136
Other	2,601	99,680	3,987	2,437	100,339	4,014
Aircraft (11%)	3	12,971	1,427	9	169,610	18,657
Watercraft (11%)	260	208,006	22,881	274	228,532	25,139
Mobile Homes (8.55%)	410	1,741,451	148,894	233	583,192	49,863
(0% - 7.695%)	0	50,597	2,834	0	22,721	1,370
Machinery (11%)		2,318,255	255,008		1,664,059	183,046
Farm Machinery and Equipment (11%)		4,536,104	498,971		4,994,159	549,357
Manufacturing and Mining Machinery (11%)		2,616,070	287,767		3,357,174	369,289
Furniture and Fixtures (13%)		1,404,701	182,611		1,739,532	226,139
Agricultural Products In Storage (4%)		-	-		3,786	151
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		5,200	156		21,138	634
Other Personal Property (3% - 16%)		821,778	82,191		860,755	85,651
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		21,373,860	2,424,858		47,168,398	5,627,890
NET PROCEEDS		800,357	800,357		694,974	694,974
GROSS PROCEEDS		-	-		-	-
TOTAL		100,900,617	10,547,748		127,600,200	13,803,337

NOTE: Figures shown are as reported to Department of Revenue by County

PRAIRIE COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	11,915	610,988	183,297	12,579	642,483	192,747
Non-Irrigated (30%)	90,956	1,534,389	460,318	115,908	1,841,662	552,501
Grazing (30%)	466,802	1,258,291	377,488	439,617	1,184,169	355,253
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	8,412	99,561	29,869	7,521	88,118	26,438
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		11,852	1,016		76,399	6,530
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		-	-		-	-
City and Town Lots (8.55%)		74,946	6,409		229,485	19,621
(0% - 7.695%)		15,057	677		13,980	594
Commercial City and Town Lots (8.55%)		249,725	21,354		82,663	7,068
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		500,699	42,810		4,770	408
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		5,123,103	438,028		5,265,101	450,164
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		124,289	10,631		135,263	11,565
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		5,114,699	437,311		5,281,681	451,584
(0% - 7.695%)		165,396	7,577		156,961	6,992
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		9,970	853
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		49,544	1,486
On Industrial Sites (8.55%)		277,462	23,727		463,780	39,653
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	623	1,041,599	154,951	608	940,521	136,592
Livestock (4%):						
Cattle	32,424	10,593,238	423,735	32,195	10,037,734	401,507
Sheep	4,337	107,382	4,296	4,482	114,318	4,572
Horses	621	355,659	14,206	620	272,606	10,905
Swine	1,725	125,606	5,024	1,184	87,293	3,492
Other	985	13,566	544	979	12,507	500
Aircraft (11%)	10	89,304	9,823	10	91,073	10,010
Watercraft (11%)	41	34,890	3,837	50	29,491	3,247
Mobile Homes (8.55%)	79	496,044	42,418	79	473,189	40,459
(0% - 7.695%)	0	13,948	876	0	13,948	760
Machinery (11%)		150,162	16,517		432,450	47,572
Farm Machinery and Equipment (11%)		7,397,885	813,767		7,738,217	851,206
Manufacturing and Mining Machinery (11%)		2,001,187	220,130		151,612	24,004
Furniture and Fixtures (13%)		400,721	52,097		360,288	46,844
Agricultural Products In Storage (4%)		690,412	27,615		1,127,667	45,107
New Industrial Property (3%)		-	-		70,500	2,115
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		326,878	35,365		364,156	35,675
INTRA COUNTY UTILITIES		972	126		-	-
INTRA COUNTY COOPERATIVES		7,100	213		8,580	257
DEPARTMENT ALLOCATIONS		6,382,228	693,566		7,776,054	900,814
NET PROCEEDS		1,123,565	1,123,565		1,808,324	1,808,324
GROSS PROCEEDS		-	-		-	-
TOTAL		46,512,803	5,683,183		47,436,557	6,497,419

NOTE: Figures shown are as reported to Department of Revenue by County

RAVALLI COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	57,777	2,206,906	662,185	57,518	2,196,064	658,930
Non-Irrigated (30%)	8,227	226,972	68,101	8,158	225,850	67,768
Grazing (30%)	189,258	1,529,138	458,868	188,215	1,523,544	457,191
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	2,521	50,183	15,057	2,458	49,789	14,938
Timberland (30%)	103,511	1,049,843	314,999	104,769	1,082,591	324,828
Other Land:						
Suburban Tracts (8.55%)		16,211,415	1,386,048		17,519,185	1,497,819
(0% - 7.695%)		536,973	29,979		522,572	29,649
Commercial Suburban Tracts (8.55%)		480,580	41,083		648,076	55,405
City and Town Lots (8.55%)		3,030,939	259,130		3,110,682	265,964
(0% - 7.695%)		190,736	8,951		153,247	7,753
Commercial City and Town Lots (8.55%)		2,163,730	185,006		2,201,395	188,226
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		109,860	9,393		110,376	9,437
New Industrial Sites (3%)		-	-		14,428	433
IMPROVEMENTS						
On Agricultural Land (8.55%)		42,934,085	3,670,878		42,753,162	3,655,415
(0% - 7.695%)		887,590	48,591		797,935	41,998
On Timberland (8.55%)		2,376,674	203,213		2,704,851	231,268
On Suburban Tracts (8.55%)		51,376,093	4,392,696		54,169,434	4,631,530
(0% - 7.695%)		2,068,182	118,542		1,851,998	97,263
On City and Town Lots (8.55%)		29,044,144	2,483,282		31,625,387	2,703,978
(0% - 7.695%)		1,716,030	74,153		1,277,275	65,971
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		43,011	1,290
On Industrial Sites (8.55%)		713,103	60,982		896,104	76,619
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	4,075	4,703,474	653,304	4,201	3,954,984	537,719
Livestock (4%):						
Cattle	30,968	10,730,791	429,388	31,495	10,389,023	415,336
Sheep	6,071	193,638	7,731	5,543	148,072	5,912
Horses	4,020	2,260,404	90,316	4,178	1,831,800	73,272
Swine	1,049	82,127	3,277	1,175	91,895	3,671
Other	98,909	388,762	15,551	105,210	435,802	17,428
Aircraft (11%)	76	880,150	96,817	64	1,242,482	136,685
Watercraft (11%)	848	823,668	90,651	812	674,774	74,315
Mobile Homes (8.55%)	1,405	7,050,345	602,813	1,464	7,607,785	650,481
(0% - 7.695%)	0	522,596	26,287	0	614,837	33,332
Machinery (11%)		4,095,295	450,502		5,183,974	570,311
Farm Machinery and Equipment (11%)		7,160,513	787,752		7,066,423	777,388
Manufacturing and Mining Machinery (11%)		3,711,816	408,296		4,840,089	532,410
Furniture and Fixtures (13%)		5,764,201	749,399		6,449,726	838,504
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		26,810	804
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,722,724	169,267		1,613,555	157,193
INTRA COUNTY UTILITIES		27,465	4,234		38,455	5,954
INTRA COUNTY COOPERATIVES		10,662,551	319,878		11,300,432	339,008
DEPARTMENT ALLOCATIONS		25,732,707	3,372,122		27,181,165	3,642,832
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		245,416,403	22,768,722		256,169,039	23,896,228

NOTE: Figures shown are as reported to Department of Revenue by County

RICHLAND COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	40,864	1,817,905	545,374	39,681	1,791,457	537,442
Non-Irrigated (30%)	384,988	6,711,416	2,013,439	385,827	6,689,274	2,006,797
Grazing (30%)	759,156	2,802,637	840,812	762,241	2,816,534	844,985
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	21,098	291,691	87,510	21,112	291,589	87,480
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		1,368,096	116,958		1,434,622	122,645
(0% - 7.695%)		7,153	390		8,453	479
Commercial Suburban Tracts (8.55%)		596,966	51,038		612,572	52,373
City and Town Lots (8.55%)		5,965,522	510,022		5,841,863	499,450
(0% - 7.695%)		285,102	14,584		266,532	14,219
Commercial City and Town Lots (8.55%)		2,419,505	206,847		2,435,178	208,187
Qualified Golf Courses (4.275%)		14,008	599		12,555	537
Industrial Sites (8.55%)		178,469	15,258		174,759	14,941
New Industrial Sites (3%)		11,497,864	342,236		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		19,703,334	1,684,629		19,990,851	1,709,200
(0% - 7.695%)		59,131	3,374		54,684	3,112
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		18,857,786	1,612,348		19,752,000	1,688,806
(0% - 7.695%)		54,632	2,730		56,029	3,318
On City and Town Lots (8.55%)		46,672,228	3,990,448		49,065,941	4,195,126
(0% - 7.695%)		1,227,761	58,714		1,074,356	58,238
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		1,181,208	100,993		1,294,105	110,646
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		111,003	3,330		-	-
On Industrial Sites (8.55%)		5,091,399	435,314		4,757,013	406,717
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	10,705,749	1,611,178	0	11,802,759	1,762,997
Livestock (4%):						
Cattle	31,215	10,544,304	421,838	30,887	9,969,053	398,715
Sheep	4,940	142,080	5,679	4,650	131,532	5,260
Horses	933	498,845	19,932	858	358,800	14,352
Swine	1,334	109,900	4,393	1,733	139,661	5,583
Other	3,922	73,696	2,949	3,710	77,675	3,104
Aircraft (11%)	0	329,716	36,259	0	1,331,127	146,392
Watercraft (11%)	0	384,315	42,279	0	534,073	58,747
Mobile Homes (8.55%)	0	10,439,889	891,988	0	9,722,717	831,292
(0% - 7.695%)	-	-	-	0	19,463	757
Machinery (11%)		2,075,196	228,274		6,148,696	676,357
Farm Machinery and Equipment (11%)		19,877,209	2,186,494		20,569,668	2,262,666
Manufacturing and Mining Machinery (11%)		62,799,385	6,907,932		85,198,048	9,371,798
Furniture and Fixtures (13%)		4,876,505	633,938		4,791,831	622,937
Agricultural Products In Storage (4%)		3,235,317	129,408		2,482,151	99,284
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		2,499,614	74,989		2,510,098	75,303
Other Personal Property (3% - 16%)		11,777,102	1,539,190		10,991,095	1,477,922
INTRA COUNTY UTILITIES		-	-		7,500	1,200
INTRA COUNTY COOPERATIVES		461,127	13,834		2,177,146	65,313
DEPARTMENT ALLOCATIONS		37,322,079	3,705,637		40,343,324	4,045,536
NET PROCEEDS		112,255,814	112,255,814		89,232,719	89,232,719
GROSS PROCEEDS		1,750,207	787,593		2,080,231	936,104
TOTAL		418,982,865	144,136,545		419,039,734	124,659,036

NOTE: Figures shown are as reported to Department of Revenue by County

ROOSEVELT COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	4,977	131,144	39,353	4,488	123,156	36,956
Non-Irrigated (30%)	540,869	10,395,858	3,118,940	540,743	10,407,204	3,122,346
Grazing (30%)	392,129	1,471,403	441,763	392,179	1,476,503	443,293
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	19,404	323,242	96,998	19,394	322,947	96,908
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		548,427	46,891		553,032	47,285
(0% - 7.695%)		3,493	232		3,493	232
Commercial Suburban Tracts (8.55%)		938	80		99,686	8,523
City and Town Lots (8.55%)		4,313,426	368,864		3,753,776	321,011
(0% - 7.695%)		71,885	3,574		77,228	3,884
Commercial City and Town Lots (8.55%)		-	-		528,050	45,150
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		35,606	3,044		35,606	3,044
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		16,921,610	1,446,817		19,529,791	1,669,819
(0% - 7.695%)		11,802	706		11,802	706
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		3,892,452	332,809		4,370,064	373,646
(0% - 7.695%)		43,247	2,875		43,247	2,875
On City and Town Lots (8.55%)		26,402,817	2,257,724		28,476,150	2,434,685
(0% - 7.695%)		370,732	20,035		404,996	21,867
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		4,181,086	357,481
New Industry Exemption (4.275% - 7.695%)		3,802,214	325,088		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,261	5,138,443	732,546	1,965	4,457,492	587,084
Livestock (4%):						
Cattle	18,961	6,512,392	260,552	19,103	6,318,083	252,697
Sheep	3,291	93,751	3,748	2,867	78,118	3,121
Horses	704	359,418	14,366	726	303,793	12,152
Swine	1,612	122,027	4,875	2,157	159,506	6,378
Other	1,177	13,903	553	2,078	34,209	1,369
Aircraft (11%)	35	865,218	53,669	19	586,050	64,471
Watercraft (11%)	211	347,246	29,005	204	290,916	32,006
Mobile Homes (8.55%)	317	2,168,933	185,221	-	-	-
(0% - 7.695%)	0	10,350	541	-	-	-
Machinery (11%)		14,347,848	1,578,264		84,231	9,267
Farm Machinery and Equipment (11%)		20,970,017	2,306,706		21,691,795	2,386,111
Manufacturing and Mining Machinery (11%)		6,382,306	702,053		29,009,016	3,258,439
Furniture and Fixtures (13%)		2,297,097	298,764		2,688,575	349,524
Agricultural Products In Storage (4%)		6,187,384	247,573		5,348,497	213,940
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		4,950,303	721,597		1,821,513	212,543
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		681,250	20,438		681,250	20,438
DEPARTMENT ALLOCATIONS		117,957,670	17,007,991		135,312,545	19,599,672
NET PROCEEDS		43,824,655	43,824,655		40,934,514	40,934,514
GROSS PROCEEDS		-	-		-	-
TOTAL		301,970,507	76,498,910		324,197,920	76,933,437

NOTE: Figures shown are as reported to Department of Revenue by County

ROSEBUD COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	26,630	1,080,030	324,009	27,053	1,090,370	327,111
Non-Irrigated (30%)	118,187	2,249,961	674,988	134,014	2,570,340	771,102
Grazing (30%)	2,230,444	5,545,895	1,663,770	2,207,637	5,469,345	1,640,804
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	22,527	358,430	107,529	22,478	372,460	111,738
Timberland (30%)	37,521	107,491	32,247	36,028	100,220	30,066
Other Land:						
Suburban Tracts (8.55%)		130,130	11,107		130,150	11,111
(0% - 7.695%)		1,500	51		3,760	167
Commercial Suburban Tracts (8.55%)		30,910	2,644		327,200	27,973
City and Town Lots (8.55%)		2,645,160	226,239		2,661,220	227,593
(0% - 7.695%)		67,190	3,201		68,170	3,215
Commercial City and Town Lots (8.55%)		1,759,600	150,490		1,747,127	149,361
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		687,635	58,793		103,900	8,885
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		8,797,773	752,206		9,435,343	806,718
(0% - 7.695%)		22,910	832		22,910	832
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		2,208,245	188,799		2,292,995	196,046
(0% - 7.695%)		7,300	250		15,070	250
On City and Town Lots (8.55%)		26,064,724	2,228,461		27,523,625	2,353,286
(0% - 7.695%)		259,410	13,061		250,470	12,673
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		488,030	41,727		525,950	44,970
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		10,836,047	926,483		15,903,181	1,359,722
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,236	5,221,151	773,252	2,399	7,079,556	1,072,272
Livestock (4%):						
Cattle	58,136	19,021,664	760,910	63,344	19,563,174	782,470
Sheep	8,737	311,140	12,442	10,918	378,796	15,145
Horses	1,479	831,127	33,221	1,586	694,425	27,777
Swine	1,145	93,818	3,750	1,561	116,294	4,648
Other	2,460	83,371	3,336	3,266	118,841	4,752
Aircraft (11%)	37	380,287	41,834	39	421,824	46,407
Watercraft (11%)	349	421,218	46,349	335	447,632	49,247
Mobile Homes (8.55%)	1,699	10,715,512	916,175	1,644	11,290,984	965,383
(0% - 7.695%)	0	42,310	2,096	0	40,750	1,946
Machinery (11%)		11,612,921	1,277,424		4,513,580	496,498
Farm Machinery and Equipment (11%)		9,273,218	1,020,049		9,655,969	1,062,163
Manufacturing and Mining Machinery (11%)		52,354,757	5,759,026		83,926,764	9,251,320
Furniture and Fixtures (13%)		2,521,040	327,737		2,580,578	335,485
Agricultural Products In Storage (4%)		2,190,654	87,628		1,723,915	68,960
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		44,586,370	1,337,591		38,696,165	1,160,885
Other Personal Property (3% - 16%)		2,109,856	231,281		6,451,880	689,750
INTRA COUNTY UTILITIES		347,479	44,871		84,855	12,242
INTRA COUNTY COOPERATIVES		89,800	2,694		86,480	2,594
DEPARTMENT ALLOCATIONS		1,146,315,094	137,217,189		1,326,909,816	158,926,211
NET PROCEEDS		26,425,258	26,425,258		19,720,916	19,720,916
GROSS PROCEEDS		86,413,697	38,886,164		92,409,153	41,584,119
TOTAL		1,484,710,113	222,617,164		1,697,526,153	244,364,813

NOTE: Figures shown are as reported to Department of Revenue by County

SANDERS COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	19,318	475,312	142,594	22,354	468,113	140,424
Non-Irrigated (30%)	13,567	333,354	100,006	11,605	334,994	100,497
Grazing (30%)	201,593	531,716	159,515	198,202	521,284	156,375
Orchard Land (30%)	19,109	402,671	120,801	-	-	-
Wild Hay (30%)	281,737	2,263,922	679,270	19,870	404,706	121,406
Timberland (30%)	535,324	4,006,975	1,202,186	277,544	2,245,970	673,810
Other Land:						
Suburban Tracts (8.55%)		6,012,398	514,060		6,034,936	515,990
(0% - 7.695%)		55,773	2,815		45,613	2,282
Commercial Suburban Tracts (8.55%)		78,230	6,690		127,746	10,923
City and Town Lots (8.55%)		3,463,998	297,000		3,539,930	302,689
(0% - 7.695%)		209,765	11,597		203,495	10,890
Commercial City and Town Lots (8.55%)		913,966	78,150		894,901	76,511
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		55,414	4,750		42,124	3,601
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		11,137,530	952,269		12,620,188	1,078,858
(0% - 7.695%)		283,305	16,379		410,167	20,156
On Timberland (8.55%)		2,651,804	226,064		2,847,708	243,456
On Suburban Tracts (8.55%)		8,603,983	735,640		9,676,966	826,762
(0% - 7.695%)		371,998	19,525		202,380	11,309
On City and Town Lots (8.55%)		17,725,837	1,515,667		17,410,597	1,488,366
(0% - 7.695%)		909,100	45,975		1,042,801	52,011
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		1,946,752	166,500		1,938,752	165,763
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		78,066	3,880		9,700	829
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,562	2,001,099	300,630	1,275	2,456,600	369,789
Livestock (4%):						
Cattle	18,690	6,356,747	254,229	18,617	6,168,072	246,645
Sheep	1,084	35,722	1,423	1,311	40,324	1,605
Horses	1,131	622,805	24,887	1,216	531,000	21,240
Swine	183	14,966	597	209	16,614	662
Other	0	93,528	3,754	1,797	104,343	4,162
Aircraft (11%)	8	112,607	12,386	14	155,148	17,069
Watercraft (11%)	419	284,264	31,276	346	257,587	28,356
Mobile Homes (8.55%)	359	1,908,035	163,137	445	2,146,190	183,343
(0% - 7.695%)	0	35,309	2,034	14	44,600	2,388
Machinery (11%)		3,635,574	399,907		3,923,205	431,523
Farm Machinery and Equipment (11%)		3,128,039	344,110		3,198,401	351,773
Manufacturing and Mining Machinery (11%)		3,841,154	422,524		3,461,727	380,783
Furniture and Fixtures (13%)		1,480,541	192,458		1,874,801	243,557
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		840,667	106,323		674,439	68,062
INTRA COUNTY UTILITIES		15,580	2,460		3,200	453
INTRA COUNTY COOPERATIVES		-	-		8,500	255
DEPARTMENT ALLOCATIONS		103,774,456	12,507,806		103,537,287	12,579,014
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		16,772	503		-	-
TOTAL		190,709,734	21,771,777		189,625,109	20,933,587

NOTE: Figures shown are as reported to Department of Revenue by County

SHERIDAN COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	-	-	-	-	-	-
Non-Irrigated (30%)	585,382	10,258,033	3,077,507	585,486	10,255,403	3,076,716
Grazing (30%)	357,349	1,318,259	395,618	358,391	1,323,133	397,079
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	9,496	108,523	32,559	9,091	108,190	32,460
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		152,445	13,036		152,576	13,045
(0% - 7.695%)		5,116	328		1,219	94
Commercial Suburban Tracts (8.55%)		19,665	1,680		63,084	5,393
City and Town Lots (8.55%)		2,218,564	189,681		2,192,636	187,469
(0% - 7.695%)		50,936	2,433		53,943	2,598
Commercial City and Town Lots (8.55%)		597,197	51,063		669,396	57,235
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		115,472	9,874		38,355	3,280
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		17,512,124	1,497,297		45,016,436	3,848,912
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,709,719	146,185		2,493,847	213,227
(0% - 7.695%)		123,963	5,643		12,595	476
On City and Town Lots (8.55%)		20,711,107	1,770,813		21,140,551	1,807,529
(0% - 7.695%)		172,422	8,370		293,718	13,566
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		1,672,624	143,008		1,613,332	137,938
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		226,331	19,351		1,252,351	107,072
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	5,014,342	761,027	0	4,768,742	714,810
Livestock (4%):						
Cattle	16,457	5,831,197	233,280	16,545	5,752,465	230,153
Sheep	1,685	49,156	1,963	2,105	59,604	2,381
Horses	606	342,748	13,703	664	373,740	14,942
Swine	1,402	109,706	4,387	1,404	113,254	4,528
Other	1,298	1,984	78	1,376	1,836	71
Aircraft (11%)	0	420,721	46,286	0	510,811	56,197
Watercraft (11%)	0	89,958	9,891	0	205,383	22,595
Mobile Homes (8.55%)	337	2,028,765	173,484	393	2,354,119	201,304
(0% - 7.695%)	0	4,500	192	0	4,500	192
Machinery (11%)		63,619	6,998		1,697,314	186,706
Farm Machinery and Equipment (11%)		23,169,603	2,548,729		24,531,282	2,698,464
Manufacturing and Mining Machinery (11%)		20,315,513	2,234,785		35,759,934	4,211,046
Furniture and Fixtures (13%)		1,120,138	145,622		1,160,242	150,844
Agricultural Products In Storage (4%)		5,158,891	206,363		11,224,157	449,009
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		5,325,775	790,115		1,734,544	176,513
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		10,118,918	889,363		10,947,114	1,020,355
NET PROCEEDS		71,737,015	71,737,015		67,822,689	67,822,689
GROSS PROCEEDS		-	-		-	-
TOTAL		207,875,049	87,167,727		255,702,495	87,866,888

NOTE: Figures shown are as reported to Department of Revenue by County

SILVERBOW COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	2,715	78,967	23,695	2,442	79,692	23,912
Non-Irrigated (30%)	531	14,088	4,228	386	13,034	3,911
Grazing (30%)	144,949	528,609	158,707	145,901	536,380	161,027
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	2,467	83,969	25,206	2,470	84,014	25,216
Timberland (30%)	12,195	30,560	9,192	12,084	30,238	9,096
Other Land:						
Suburban Tracts (8.55%)		6,633,890	567,229		6,646,504	568,308
(0% - 7.695%)		44,786	2,450		38,563	2,077
Commercial Suburban Tracts (8.55%)		1,660,718	141,991		1,718,606	146,938
City and Town Lots (8.55%)		24,080,405	2,058,876		23,979,094	2,050,216
(0% - 7.695%)		1,615,218	82,258		1,606,754	85,120
Commercial City and Town Lots (8.55%)		10,039,550	858,382		10,214,652	873,353
Qualified Golf Courses (4.275%)		288,220	12,321		288,220	12,321
Industrial Sites (8.55%)		1,833,110	156,732		17,140,866	1,465,545
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		2,538,250	217,020		2,911,904	248,969
(0% - 7.695%)		46,945	1,967		32,715	1,115
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		25,117,865	2,147,591		25,383,293	2,170,284
(0% - 7.695%)		252,418	14,494		179,425	10,321
On City and Town Lots (8.55%)		168,398,886	14,398,168		169,985,680	14,533,851
(0% - 7.695%)		11,301,682	582,468		11,252,169	601,891
On Qualified Golf Courses (4.275%)		1,283,957	54,889		1,287,886	55,057
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		20,553,847	1,757,355		4,576,741	391,312
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	0	8,633,704	1,328,802	0	9,515,754	1,471,480
Livestock (4%):						
Cattle	4,073	1,365,916	54,648	3,968	1,246,656	49,862
Sheep	110	3,874	154	109	3,542	141
Horses	146	77,182	3,083	135	66,667	2,666
Swine	49	3,448	137	52	3,692	148
Other	-	-	-	34	50	2
Aircraft (11%)	0	453,864	49,925	0	518,112	56,994
Watercraft (11%)	0	376,756	41,445	0	389,296	42,807
Mobile Homes (8.55%)	1,080	5,608,340	479,406	1,115	5,928,373	506,655
(0% - 7.695%)	0	232,476	12,187	0	234,071	12,426
Machinery (11%)		769,107	84,600		1,893,835	208,323
Farm Machinery and Equipment (11%)		109,502	12,052		337,247	37,099
Manufacturing and Mining Machinery (11%)		93,222,747	10,254,502		84,683,617	9,315,198
Furniture and Fixtures (13%)		8,837,903	1,148,916		9,684,060	1,258,933
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		4,990,323	149,710		4,030,959	120,929
Other Personal Property (3% - 16%)		7,837,759	847,322		7,889,949	845,292
INTRA COUNTY UTILITIES		475	52		34,177	2,734
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		63,102,201	8,119,640		64,209,087	8,290,333
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		73,496,072	2,204,882		37,523,332	1,125,700
TOTAL		545,547,589	48,066,682		506,178,906	46,787,562

NOTE: Figures shown are as reported to Department of Revenue by County

STILLWATER COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	20,967	921,740	276,547	20,981	921,536	276,486
Non-Irrigated (30%)	146,978	4,095,800	1,228,833	146,900	4,094,641	1,228,487
Grazing (30%)	672,070	2,412,977	724,065	671,284	2,426,223	728,035
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	30,957	479,289	143,809	30,754	468,098	140,452
Timberland (30%)	7,382	19,060	5,725	7,383	19,426	5,835
Other Land:						
Suburban Tracts (8.55%)		5,079,671	434,310		5,259,087	449,653
(0% - 7.695%)		21,509	1,081		23,555	1,281
Commercial Suburban Tracts (8.55%)		52,420	4,481		52,420	4,481
City and Town Lots (8.55%)		1,817,673	155,391		1,827,576	156,236
(0% - 7.695%)		88,428	4,657		74,898	3,770
Commercial City and Town Lots (8.55%)		323,356	27,654		330,303	28,249
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		555,496	47,493		555,496	47,493
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		13,028,725	1,113,948		14,517,405	1,241,221
(0% - 7.695%)		27,568	1,283		29,513	1,302
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		9,121,678	779,908		10,233,429	874,959
(0% - 7.695%)		102,544	4,203		148,933	7,350
On City and Town Lots (8.55%)		17,552,253	1,500,715		19,192,944	1,640,998
(0% - 7.695%)		630,238	31,674		541,893	26,279
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		431,436	36,891		339,959	29,069
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		12,700	1,086
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,494	1,690,494	241,183	1,224	1,894,725	265,917
Livestock (4%):						
Cattle	40,613	13,634,087	545,416	39,391	13,028,971	521,105
Sheep	11,600	318,344	12,722	12,472	384,526	15,373
Horses	1,307	734,611	29,355	1,339	580,988	23,240
Swine	2,093	163,174	6,523	2,692	199,938	7,992
Other	18,904	51,270	2,051	20,295	78,366	3,132
Aircraft (11%)	3	180,511	19,855	13	226,536	24,919
Watercraft (11%)	120	126,160	13,861	88	148,878	16,376
Mobile Homes (8.55%)	475	2,588,230	221,298	88	565,657	48,365
(0% - 7.695%)	0	48,480	2,897	0	36,400	2,198
Machinery (11%)		769,297	84,624		739,283	81,321
Farm Machinery and Equipment (11%)		9,180,977	1,009,928		10,175,477	1,119,313
Manufacturing and Mining Machinery (11%)		1,173,966	129,137		1,677,400	184,575
Furniture and Fixtures (13%)		911,956	118,557		1,295,057	168,367
Agricultural Products In Storage (4%)		2,567,613	102,702		2,204,708	88,188
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,471,991	124,853		587,542	53,699
INTRA COUNTY UTILITIES		14,110	1,902		8,437	1,093
INTRA COUNTY COOPERATIVES		5,525	165		3,589	108
DEPARTMENT ALLOCATIONS		30,949,638	3,612,161		35,643,341	4,152,656
NET PROCEEDS		1,587,385	1,587,385		1,307,338	1,307,338
GROSS PROCEEDS		-	-		-	-
TOTAL		124,929,680	14,389,243		131,857,192	14,977,997

NOTE: Figures shown are as reported to Department of Revenue by County

SWEET GRASS COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	28,472	905,337	271,621	28,266	915,281	274,303
Non-Irrigated (30%)	22,765	476,621	142,989	23,824	481,100	144,333
Grazing (30%)	748,676	2,914,662	874,429	747,841	2,886,477	865,978
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	17,731	272,583	81,782	17,412	266,260	79,882
Timberland (30%)	17,598	44,337	13,305	17,608	44,412	13,327
Other Land:						
Suburban Tracts (8.55%)		1,422,745	121,649		1,624,927	138,945
(0% - 7.695%)		10,480	513		10,480	512
Commercial Suburban Tracts (8.55%)		97,098	8,302		196,766	16,825
City and Town Lots (8.55%)		1,437,796	122,983		1,406,054	120,274
(0% - 7.695%)		132,640	7,457		143,150	7,597
Commercial City and Town Lots (8.55%)		492,728	42,138		533,122	45,593
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		3,500	105
IMPROVEMENTS						
On Agricultural Land (8.55%)		10,068,963	860,892		9,355,870	799,933
(0% - 7.695%)		19,190	1,220		-	-
On Timberland (8.55%)		58,840	5,031		-	-
On Suburban Tracts (8.55%)		3,025,791	258,716		3,662,151	313,113
(0% - 7.695%)		33,684	1,637		33,684	1,634
On City and Town Lots (8.55%)		10,587,145	905,255		11,136,204	952,199
(0% - 7.695%)		580,467	32,788		622,972	33,243
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		46,473	3,974
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		215,500	6,465
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	845	876,212	128,497	715	826,233	116,233
Livestock (4%):						
Cattle	39,341	13,169,849	526,897	37,900	12,011,129	480,581
Sheep	18,743	570,916	22,845	17,593	487,374	19,513
Horses	1,170	639,724	25,585	1,165	502,800	20,112
Swine	1,603	124,462	4,980	1,379	108,490	4,340
Other	2,425	72,131	2,890	2,482	79,262	3,177
Aircraft (11%)	16	215,919	23,750	16	206,030	22,666
Watercraft (11%)	73	52,867	5,823	54	37,011	4,071
Mobile Homes (8.55%)	51	283,886	24,272	-	-	-
(0% - 7.695%)	0	53,255	2,550	0	44,280	2,208
Machinery (11%)		572,744	63,005		225,480	24,808
Farm Machinery and Equipment (11%)		5,718,675	629,079		5,727,354	630,033
Manufacturing and Mining Machinery (11%)		40,554	4,461		6,940	764
Furniture and Fixtures (13%)		990,047	128,722		875,026	113,762
Agricultural Products In Storage (4%)		-	-		18,484	739
New Industrial Property (3%)		-	-		83,422	2,503
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		380,730	34,345		378,287	33,692
INTRA COUNTY UTILITIES		-	-		7,575	1,212
INTRA COUNTY COOPERATIVES		575	17		2,200	65
DEPARTMENT ALLOCATIONS		14,836,526	1,331,401		15,617,835	1,410,269
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		71,180,179	6,711,826		70,828,595	6,708,983

NOTE: Figures shown are as reported to Department of Revenue by County

TETON COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	88,353	1,798,045	539,414	88,423	1,801,210	540,363
Non-Irrigated (30%)	410,973	12,754,257	3,826,277	418,525	12,835,649	3,850,694
Grazing (30%)	527,354	1,948,794	584,638	519,820	1,921,145	576,343
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	26,009	427,836	128,351	25,892	424,931	127,479
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		424,058	36,257		426,978	36,507
(0% - 7.695%)		650	39		-	-
Commercial Suburban Tracts (8.55%)		14,490	1,239		78,319	6,696
City and Town Lots (8.55%)		1,593,524	136,249		1,629,276	139,306
(0% - 7.695%)		77,766	3,692		44,836	2,142
Commercial City and Town Lots (8.55%)		545,670	46,655		552,340	47,225
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		24,510	2,096		55,440	4,740
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		22,669,724	1,938,265		21,351,617	1,825,566
(0% - 7.695%)		14,555	1,066		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		3,569,360	305,181		3,466,185	296,358
(0% - 7.695%)		15,140	906		-	-
On City and Town Lots (8.55%)		15,949,583	1,363,691		16,419,020	1,403,827
(0% - 7.695%)		411,100	20,347		254,030	13,013
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		326,075	27,879		367,780	31,445
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		3,476,275	297,222		3,873,430	331,178
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,445	2,503,299	376,532	2,442	2,719,566	401,627
Livestock (4%):						
Cattle	37,296	12,706,725	508,266	38,341	12,349,425	493,975
Sheep	6,172	181,378	7,253	5,778	151,380	6,056
Horses	1,436	828,822	33,153	1,478	670,425	26,817
Swine	3,221	243,993	9,760	3,370	251,708	10,068
Other	27,324	275,821	11,032	27,397	275,316	11,011
Aircraft (11%)	35	426,179	46,879	36	486,034	53,486
Watercraft (11%)	336	288,959	31,785	304	277,249	30,519
Mobile Homes (8.55%)	179	1,075,309	91,938	189	1,165,186	99,712
(0% - 7.695%)	0	30,095	1,260	0	24,325	1,361
Machinery (11%)		597,147	65,705		2,694,622	296,558
Farm Machinery and Equipment (11%)		20,949,352	2,304,429		24,689,589	2,716,304
Manufacturing and Mining Machinery (11%)		2,767,217	304,393		2,715,687	313,405
Furniture and Fixtures (13%)		1,072,672	139,447		1,233,120	160,430
Agricultural Products In Storage (4%)		1,822,814	72,912		2,923,949	116,958
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		907,002	103,976		737,210	68,995
INTRA COUNTY UTILITIES		61,220	8,892		38,672	5,671
INTRA COUNTY COOPERATIVES		107,570	3,230		98,749	2,963
DEPARTMENT ALLOCATIONS		17,353,677	1,722,572		19,928,281	1,993,712
NET PROCEEDS		2,239,225	2,239,225		2,592,434	2,592,434
GROSS PROCEEDS		-	-		-	-
TOTAL		132,479,888	17,342,103		141,525,111	18,634,944

NOTE: Figures shown are as reported to Department of Revenue by County

TOOLE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	1,500	35,327	10,598	1,498	35,292	10,588
Non-Irrigated (30%)	672,620	15,211,080	4,563,323	673,152	15,224,796	4,567,439
Grazing (30%)	400,470	1,692,948	507,885	399,246	1,689,623	506,887
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	5,567	112,771	33,832	5,567	112,771	33,831
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		30,312	2,592		28,562	2,442
(0% - 7.695%)		200	15		-	-
Commercial Suburban Tracts (8.55%)		95,947	8,203		96,580	8,258
City and Town Lots (8.55%)		1,775,994	151,851		1,891,865	161,758
(0% - 7.695%)		32,795	1,668		29,215	1,421
Commercial City and Town Lots (8.55%)		1,072,699	91,716		1,128,570	96,493
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		16,720,646	1,429,620		17,369,909	1,485,129
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		3,100,116	265,061		3,187,825	272,559
(0% - 7.695%)		5,470	421		-	-
On City and Town Lots (8.55%)		21,926,050	1,874,683		22,815,285	1,950,710
(0% - 7.695%)		235,445	12,489		210,735	10,791
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		1,444,503	123,498		1,373,593	117,442
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	1,893	3,503,063	526,116	1,840	3,553,352	538,324
Livestock (4%):						
Cattle	14,258	4,879,184	195,170	14,104	4,616,730	184,671
Sheep	1,896	54,674	2,186	1,580	28,423	1,136
Horses	494	270,420	10,821	502	215,775	8,631
Swine	3,252	248,381	9,937	3,330	246,284	9,851
Other	13,045	22,088	884	16,321	20,758	830
Aircraft (11%)	40	964,565	106,103	39	936,850	103,053
Watercraft (11%)	171	217,898	23,969	147	289,745	31,872
Mobile Homes (8.55%)	155	1,020,628	87,263	177	1,210,626	103,509
(0% - 7.695%)	3	6,050	156	3	6,050	156
Machinery (11%)		1,380,094	151,815		1,009,233	111,016
Farm Machinery and Equipment (11%)		21,053,510	2,315,886		23,398,264	2,573,809
Manufacturing and Mining Machinery (11%)		10,231,872	1,125,509		14,498,536	1,721,559
Furniture and Fixtures (13%)		1,748,565	227,313		1,872,155	243,380
Agricultural Products In Storage (4%)		9,371,665	374,866		9,287,548	371,502
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		3,109,861	443,178		1,161,474	106,894
INTRA COUNTY UTILITIES		21,900	3,107		58,145	7,624
INTRA COUNTY COOPERATIVES		84,642	2,539		85,682	2,570
DEPARTMENT ALLOCATIONS		25,378,059	2,706,693		26,254,886	2,872,878
NET PROCEEDS		25,581,227	25,581,227		29,808,532	29,808,532
GROSS PROCEEDS		-	-		-	-
TOTAL		172,640,649	42,972,193		183,753,669	48,027,545

NOTE: Figures shown are as reported to Department of Revenue by County

TREASURE COUNTY

PROPERTY TYPE	QUANTITY	1983 MARKET VALUE	TAXABLE VALUE	QUANTITY	1984 MARKET VALUE	TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	16,782	754,390	226,317	16,787	754,950	226,485
Non-Irrigated (30%)	16,931	349,980	104,994	16,993	349,900	104,970
Grazing (30%)	518,579	1,266,470	379,941	517,379	1,266,980	380,094
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	462	13,430	4,029	461	13,430	4,029
Timberland (30%)	1,860	4,410	1,323	1,860	4,410	1,323
Other Land:						
Suburban Tracts (8.55%)		-	-		-	-
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		2,180	187		2,180	187
City and Town Lots (8.55%)		203,460	17,383		201,910	17,250
(0% - 7.695%)		11,710	589		12,800	725
Commercial City and Town Lots (8.55%)		51,390	4,391		51,560	4,406
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		-	-
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		2,927,950	250,344		3,266,557	279,300
(0% - 7.695%)		-	-		-	-
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		72,790	6,222		72,790	6,223
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		2,137,230	182,734		2,287,685	195,597
(0% - 7.695%)		74,920	3,233		78,500	3,825
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		78,030	6,672		67,920	5,807
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		-	-		-	-
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	399	734,925	110,654	429	626,623	91,899
Livestock (4%):						
Cattle	19,977	6,553,466	262,145	20,383	6,390,699	255,614
Sheep	553	18,948	759	597	17,803	711
Horses	458	255,870	10,222	423	183,075	7,323
Swine	288	22,589	903	299	23,094	923
Other	284	14,200	568	620	18,680	746
Aircraft (11%)	10	107,054	11,775	10	111,225	12,236
Watercraft (11%)	35	57,190	6,302	38	50,208	5,523
Mobile Homes (8.55%)	94	443,756	37,945	26	159,015	13,596
(0% - 7.695%)	0	2,641	158	0	8,874	638
Machinery (11%)		214,939	23,645		443,270	48,759
Farm Machinery and Equipment (11%)		4,567,937	502,474		4,243,638	466,801
Manufacturing and Mining Machinery (11%)		-	-		-	-
Furniture and Fixtures (13%)		187,720	24,404		196,775	25,580
Agricultural Products In Storage (4%)		-	-		-	-
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		259,005	23,183		252,080	22,123
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		62,450	1,876		55,771	1,673
DEPARTMENT ALLOCATIONS		15,181,743	1,663,514		21,012,052	2,403,073
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		36,632,773	3,868,886		42,224,454	4,587,439

NOTE: Figures shown are as reported to Department of Revenue by County

VALLEY COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	37,119	1,243,131	372,991	37,364	1,247,349	374,231
Non-Irrigated (30%)	620,406	11,258,578	3,377,625	622,149	11,264,729	3,379,507
Grazing (30%)	741,743	2,881,247	864,426	743,217	2,879,527	863,964
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	8,548	106,122	31,889	9,067	106,173	31,855
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		651,353	55,680		707,754	60,516
(0% - 7.695%)		6,335	200		7,335	270
Commercial Suburban Tracts (8.55%)		244,935	20,944		253,895	21,712
City and Town Lots (8.55%)		2,983,696	255,095		3,031,069	259,069
(0% - 7.695%)		67,765	3,560		52,880	2,933
Commercial City and Town Lots (8.55%)		2,234,970	191,093		2,189,730	187,224
Qualified Golf Courses (4.275%)		24,795	1,060		-	-
Industrial Sites (8.55%)		20,625	1,765		170,025	14,537
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		23,916,564	2,044,855		24,469,900	2,092,168
(0% - 7.695%)		47,675	2,276		46,835	2,522
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		9,018,261	771,045		8,958,705	765,975
(0% - 7.695%)		70,285	2,818		85,992	3,891
On City and Town Lots (8.55%)		33,827,316	2,892,218		34,925,360	2,986,162
(0% - 7.695%)		570,234	30,240		442,761	24,904
On Qualified Golf Courses (4.275%)		-	-		24,795	1,060
On Right-Of-Way (8.55%)		1,069,915	91,477		2,998,302	256,350
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		2,166,040	185,191		1,819,160	155,537
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	2,468	3,397,644	508,180	2,486	3,153,888	466,327
Livestock (4%):						
Cattle	49,884	16,852,082	674,136	52,106	16,696,423	667,799
Sheep	4,065	134,578	5,382	3,972	137,019	5,476
Horses	1,179	652,650	26,078	1,258	546,000	21,840
Swine	2,401	187,500	7,495	2,310	182,303	7,289
Other	3,640	35,821	1,442	3,746	55,461	2,223
Aircraft (11%)	54	852,706	93,801	66	989,566	108,858
Watercraft (11%)	484	747,606	82,240	508	604,528	66,510
Mobile Homes (8.55%)	479	3,174,257	271,398	474	3,137,735	268,277
(0% - 7.695%)	4	11,026	610	0	16,191	888
Machinery (11%)		3,460,237	380,631		608,654	66,955
Farm Machinery and Equipment (11%)		25,142,036	2,765,629		26,620,387	2,928,251
Manufacturing and Mining Machinery (11%)		628,262	69,113		10,517,007	1,162,307
Furniture and Fixtures (13%)		2,347,308	305,166		2,742,455	356,532
Agricultural Products In Storage (4%)		4,736,440	189,464		13,914,986	556,601
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,084,892	102,242		1,139,812	108,720
INTRA COUNTY UTILITIES		123,410	15,400		111,448	14,430
INTRA COUNTY COOPERATIVES		52,381	1,572		45,444	1,363
DEPARTMENT ALLOCATIONS		106,342,641	14,809,488		122,458,414	17,177,211
NET PROCEEDS		2,545,701	2,545,701		8,305,729	8,305,729
GROSS PROCEEDS		-	-		-	-
TOTAL		264,919,020	34,051,616		307,665,726	43,777,973

NOTE: Figures shown are as reported to Department of Revenue by County

WHEATLAND COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	15,708	398,892	119,669	15,708	398,892	119,667
Non-Irrigated (30%)	83,005	1,491,435	447,438	89,120	1,618,783	485,640
Grazing (30%)	639,141	1,989,186	596,762	632,960	2,003,364	601,014
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	20,753	311,896	93,568	20,853	312,484	93,745
Timberland (30%)	2,454	6,064	1,819	2,454	6,064	1,820
Other Land:						
Suburban Tracts (8.55%)		42,024	3,592		45,902	3,924
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		69,165	5,912		223,540	19,113
City and Town Lots (8.55%)		739,980	63,268		723,602	61,872
(0% - 7.695%)		14,760	798		18,595	1,059
Commercial City and Town Lots (8.55%)		116,654	9,971		128,852	11,016
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		-	-		8,574	733
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		5,209,338	445,404		5,289,173	452,225
(0% - 7.695%)		7,380	196		7,380	196
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		1,293,729	110,613		863,825	73,853
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		5,957,280	509,365		6,070,837	519,069
(0% - 7.695%)		101,443	4,675		124,641	6,324
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		30,645	2,620		503,885	43,082
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	622	962,332	143,047	607	782,206	113,677
Livestock (4%):						
Cattle	28,826	9,473,196	378,933	29,591	9,266,101	370,638
Sheep	17,242	478,676	19,148	17,517	496,987	19,878
Horses	414	229,612	9,173	455	193,575	7,743
Swine	2,898	217,860	8,714	4,271	313,614	12,543
Other	19,180	132,349	5,297	27,024	127,619	5,105
Aircraft (11%)	3	30,022	3,303	5	45,776	5,037
Watercraft (11%)	73	54,624	6,033	50	76,934	8,455
Mobile Homes (8.55%)	50	252,104	21,552	47	218,419	18,674
(0% - 7.695%)	-	-	-	0	5,707	0
Machinery (11%)		296,855	32,655		199,976	22,000
Farm Machinery and Equipment (11%)		4,232,307	465,555		4,983,939	548,222
Manufacturing and Mining Machinery (11%)		331,969	36,517		266,387	29,304
Furniture and Fixtures (13%)		404,022	52,530		453,485	58,951
Agricultural Products In Storage (4%)		45,009	1,801		21,172	847
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		188,160	19,029		302,533	30,553
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		-	-		-	-
DEPARTMENT ALLOCATIONS		22,726,417	2,787,414		27,305,241	3,343,843
NET PROCEEDS		-	-		-	-
GROSS PROCEEDS		-	-		-	-
TOTAL		57,835,385	6,406,371		63,408,064	7,089,822

NOTE: Figures shown are as reported to Department of Revenue by County

WIBAUX COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	-	-	-	-	-	-
Non-Irrigated (30%)	127,804	2,458,279	738,125	127,503	2,456,889	737,678
Grazing (30%)	365,408	1,237,981	371,720	367,095	1,250,041	375,325
Orchard Land (30%)	-	-	-	10,070	135,045	40,547
Wild Hay (30%)	11,575	143,340	43,040	-	-	-
Timberland (30%)	-	-	-	-	-	-
Other Land:						
Suburban Tracts (8.55%)		32,325	2,790		29,455	2,525
(0% - 7.695%)		-	-		-	-
Commercial Suburban Tracts (8.55%)		1,950	170		1,950	170
City and Town Lots (8.55%)		324,185	27,795		334,290	28,786
(0% - 7.695%)		8,810	525		8,780	460
Commercial City and Town Lots (8.55%)		86,015	7,360		78,075	6,710
Qualified Golf Courses (4.275%)		-	-		-	-
Industrial Sites (8.55%)		7,420	635		7,420	635
New Industrial Sites (3%)		-	-		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		5,225,520	447,270		5,306,605	454,168
(0% - 7.695%)		870	115		1,870	115
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		394,825	33,800		384,030	32,870
(0% - 7.695%)		-	-		-	-
On City and Town Lots (8.55%)		3,545,795	303,665		3,635,120	311,494
(0% - 7.695%)		85,460	5,030		81,050	3,920
On Qualified Golf Courses (4.275%)		-	-		-	-
On Right-Of-Way (8.55%)		-	-		134,205	11,475
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		-	-		-	-
On Industrial Sites (8.55%)		775,515	66,320		760,970	65,072
New Industry Exemption (4.275% - 7.695%)		-	-		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	507	1,489,290	225,004	448	869,934	126,720
Livestock (4%):						
Cattle	17,330	5,883,772	235,678	17,835	5,775,588	231,101
Sheep	2,993	93,020	3,750	2,127	66,878	2,689
Horses	499	290,801	11,792	485	226,875	9,077
Swine	633	48,515	1,955	976	70,682	2,831
Other	1,259	11,365	465	914	11,436	462
Aircraft (11%)	8	69,750	7,685	9	67,505	7,430
Watercraft (11%)	8	8,030	885	9	5,845	643
Mobile Homes (8.55%)	152	1,084,905	93,015	138	1,056,305	90,546
(0% - 7.695%)	-	-	-	-	-	-
Machinery (11%)		4,193,358	461,295		749,453	82,446
Farm Machinery and Equipment (11%)		8,056,964	886,640		7,012,441	771,479
Manufacturing and Mining Machinery (11%)		1,546,032	170,075		11,369,189	1,309,452
Furniture and Fixtures (13%)		400,384	52,155		402,965	52,403
Agricultural Products In Storage (4%)		3,047,335	122,045		2,403,608	96,170
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		-	-		-	-
Other Personal Property (3% - 16%)		1,525,210	204,293		876,741	92,270
INTRA COUNTY UTILITIES		-	-		-	-
INTRA COUNTY COOPERATIVES		36,240	1,485		25,135	754
DEPARTMENT ALLOCATIONS		7,604,988	985,839		8,396,291	1,099,612
NET PROCEEDS		22,379,911	22,379,911		22,128,904	22,128,904
GROSS PROCEEDS		-	-		-	-
TOTAL		72,098,160	27,892,327		76,121,570	28,176,939

NOTE: Figures shown are as reported to Department of Revenue by County

YELLOWSTONE COUNTY

PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	86,870	4,095,428	1,228,633	85,902	4,051,354	1,215,418
Non-Irrigated (30%)	209,681	5,073,085	1,521,936	209,397	5,066,307	1,519,912
Grazing (30%)	986,598	2,675,995	802,804	985,300	2,670,949	801,319
Orchard Land (30%)	-	-	-	-	-	-
Wild Hay (30%)	5,480	75,495	22,649	5,121	82,907	24,874
Timberland (30%)	21,836	51,540	15,462	21,739	51,320	15,396
Other Land:						
Suburban Tracts (8.55%)		86,017,342	7,355,019		91,101,100	7,789,638
(0% - 7.695%)		642,203	34,599		695,268	37,846
Commercial Suburban Tracts (8.55%)		22,353,828	1,911,257		25,588,148	2,187,789
City and Town Lots (8.55%)		134,547,788	11,504,573		136,411,533	11,663,910
(0% - 7.695%)		4,855,222	273,149		4,706,359	256,928
Commercial City and Town Lots (8.55%)		111,024,918	9,492,899		116,734,950	9,981,115
Qualified Golf Courses (4.275%)		696,785	29,787		696,245	29,764
Industrial Sites (8.55%)		9,043,850	773,256		3,100,980	265,141
New Industrial Sites (3%)		20,080	602		-	-
IMPROVEMENTS						
On Agricultural Land (8.55%)		23,305,718	1,992,639		23,566,485	2,014,934
(0% - 7.695%)		-	-		20,980	509
On Timberland (8.55%)		-	-		-	-
On Suburban Tracts (8.55%)		221,386,361	18,928,572		235,968,435	20,175,348
(0% - 7.695%)		758,484	42,597		870,129	49,961
On City and Town Lots (8.55%)		687,062,535	58,743,998		731,770,467	62,566,512
(0% - 7.695%)		11,565,459	663,029		11,505,219	633,981
On Qualified Golf Courses (4.275%)		2,453,610	104,892		2,453,610	104,892
On Right-Of-Way (8.55%)		-	-		-	-
Hydraulic Water Works (8.55%)		-	-		-	-
On New Industrial Sites (3.00%)		227,100	6,813		-	-
On Industrial Sites (8.55%)		-	-		43,466,797	3,716,412
New Industry Exemption (4.275% - 7.695%)		52,203,282	4,463,382		-	-
Remodeled Improvements (1.7% - 6.8%)		-	-		-	-
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	15,353	25,657,580	3,169,410	14,279	17,977,711	2,502,471
Livestock (4%):						
Cattle	76,874	23,404,454	936,294	68,330	20,266,136	810,553
Sheep	4,731	121,802	4,866	5,285	136,430	5,448
Horses	1,949	1,063,429	42,484	2,101	897,225	35,889
Swine	2,176	162,894	6,511	1,722	129,094	5,160
Other	144,373	163,811	6,553	148,640	227,749	9,110
Aircraft (11%)	224	12,566,149	1,382,286	229	12,896,607	1,418,666
Watercraft (11%)	2,808	2,870,963	315,837	2,759	3,363,441	369,941
Mobile Homes (8.55%)	4,716	27,351,486	2,338,653	4,920	30,967,958	2,647,858
(0% - 7.695%)	0	736,285	36,952	0	740,325	38,019
Machinery (11%)		17,655,152	1,942,107		21,070,377	2,317,765
Farm Machinery and Equipment (11%)		22,420,262	2,466,250		23,907,952	2,629,908
Manufacturing and Mining Machinery (11%)		143,043,243	15,734,764		144,199,836	15,861,982
Furniture and Fixtures (13%)		63,888,119	8,305,508		74,302,615	9,659,398
Agricultural Products In Storage (4%)		4,797,828	191,913		4,396,334	175,857
New Industrial Property (3%)		-	-		-	-
Pollution Control Facilities (3%)		8,543,558	256,306		7,949,683	238,489
Other Personal Property (3% - 16%)		26,618,377	2,661,873		28,365,904	2,777,658
INTRA COUNTY UTILITIES		-	-		1,031,196	84,207
INTRA COUNTY COOPERATIVES		2,581,364	77,440		113,365	3,452
DEPARTMENT ALLOCATIONS		236,361,483	30,744,338		272,241,727	35,064,516
NET PROCEEDS		292,932	292,932		263,056	263,056
GROSS PROCEEDS		-	-		-	-
TOTAL		2,000,437,279	190,825,824		2,106,024,263	201,971,002

NOTE: Figures shown are as reported to Department of Revenue by County

STATEWIDE TOTAL

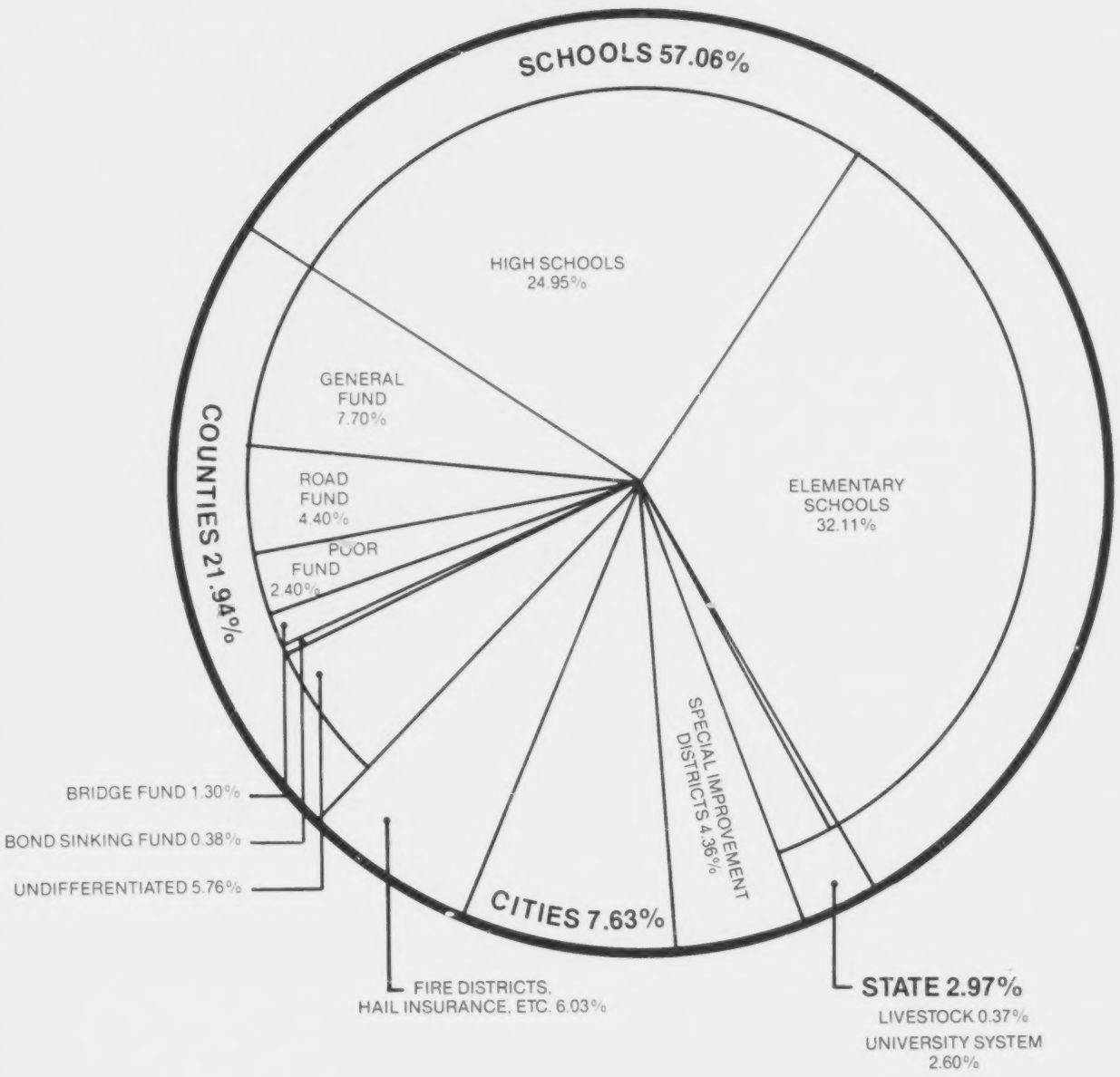
PROPERTY TYPE	1983 QUANTITY	1983 MARKET VALUE	1983 TAXABLE VALUE	1984 QUANTITY	1984 MARKET VALUE	1984 TAXABLE VALUE
REAL PROPERTY - LAND						
Agricultural Land:						
Irrigated (30%)	1,473,596	46,079,356	13,824,954	1,511,083	46,225,417	13,868,614
Non-Irrigated (30%)	12,052,172	274,001,777	82,203,344	11,808,449	275,752,027	82,725,824
Grazing (30%)	36,427,831	130,388,066	39,123,875	38,531,936	129,248,196	38,780,454
Orchard Land (30%)	20,126	602,750	180,824	36,873	795,647	238,743
Wild Hay (30%)	1,382,506	20,485,700	6,130,730	1,072,069	18,006,460	5,402,322
Timberland (30%)	3,484,770	22,945,461	6,899,245	3,184,552	20,992,121	6,298,310
Other Land:						
Suburban Tracts (8.55%)		521,167,397	44,560,717		545,960,443	46,673,157
(0% - 7.695%)		5,980,722	329,120		5,220,918	286,997
Commercial Suburban Tracts (8.55%)		70,490,901	6,025,953		78,365,006	6,699,154
City and Town Lots (8.55%)		639,754,660	54,698,401		630,228,161	53,861,812
(0% - 7.695%)		17,889,738	955,987		17,017,689	913,661
Commercial City and Town Lots (8.55%)		284,022,631	24,284,531		298,953,396	25,544,149
Qualified Golf Courses (4.275%)		8,242,133	642,085		1,958,012	83,706
Industrial Sites (8.55%)		29,737,465	2,543,684		45,509,747	3,890,874
New Industrial Sites (3%)		11,777,029	353,311		512,755	15,383
IMPROVEMENTS						
On Agricultural Land (8.55%)		723,988,060	61,901,419		770,359,995	65,865,908
(0% - 7.695%)		2,420,113	121,345		2,613,004	128,636
On Timberland (8.55%)		13,191,099	1,127,182		14,467,810	1,236,985
On Suburban Tracts (8.55%)		1,266,773,952	108,309,384		1,355,603,183	115,831,207
(0% - 7.695%)		16,159,501	879,151		13,560,139	715,021
On City and Town Lots (8.55%)		3,185,611,715	272,352,464		3,283,260,538	280,636,161
(0% - 7.695%)		63,292,103	3,345,979		61,145,781	3,239,170
On Qualified Golf Courses (4.275%)		6,157,609	263,242		6,336,668	270,896
On Right-Of-Way (8.55%)		18,661,909	1,595,592		24,345,404	2,081,539
Hydraulic Water Works (8.55%)		466,251	39,864		488,132	41,735
On New Industrial Sites (3.00%)		39,533,679	1,197,897		15,807,406	474,222
On Industrial Sites (8.55%)		260,214,168	22,306,613		330,316,371	28,241,955
New Industry Exemption (4.275% - 7.695%)		56,222,414	4,797,743		-	-
Remodeled Improvements (1.7% - 6.8%)		503,642	28,294		2,343,773	183,687
PERSONAL PROPERTY						
Motor Vehicles (11% - 16%)	94,719	209,824,504	30,172,826	128,800	226,172,622	32,808,152
Livestock (4%):						
Cattle	2,078,166	689,189,402	27,361,400	2,056,336	653,734,171	26,148,073
Sheep	478,037	14,979,904	599,126	477,213	15,059,063	602,253
Horses	65,811	36,830,965	1,472,427	69,325	30,664,013	1,200,588
Swine	97,218	7,563,257	302,482	107,765	8,243,820	329,681
Other	728,301	6,039,888	241,681	766,537	5,627,269	225,200
Aircraft (11%)	1,410	42,416,996	4,624,342	1,783	49,990,719	5,499,157
Watercraft (11%)	17,829	20,950,008	2,296,594	22,776	28,657,128	3,153,947
Mobile Homes (8.55%)	34,523	229,447,379	19,607,956	34,153	239,212,106	20,452,940
(0% - 7.695%)	33	5,204,327	267,473	143	5,133,319	269,892
Machinery (11%)		173,254,510	19,069,911		152,050,512	16,710,547
Farm Machinery and Equipment (11%)		649,647,084	71,463,116		681,977,783	75,114,323
Manufacturing and Mining Machinery (11%)		966,400,289	106,304,076		1,165,351,329	129,006,273
Furniture and Fixtures (13%)		277,898,329	36,128,398		314,706,667	40,913,142
Agricultural Products In Storage (4%)		141,985,032	5,679,648		180,011,387	7,200,512
New Industrial Property (3%)		109,079,013	3,272,370		70,135,314	2,117,135
Pollution Control Facilities (3%)		149,101,507	4,473,045		142,361,534	4,270,842
Other Personal Property (3% - 16%)		165,492,790	18,727,871		164,250,234	17,619,347
INTRA COUNTY UTILITIES		2,857,410	418,934		3,347,852	424,179
INTRA COUNTY COOPERATIVES		33,733,706	1,156,838		17,807,169	534,261
DEPARTMENT ALLOCATIONS		3,088,979,969	377,177,961		3,529,623,112	431,721,842
NET PROCEEDS		615,466,613	615,466,613		595,156,093	595,156,093
GROSS PROCEEDS		423,626,366	126,077,450		457,426,555	135,174,027
TOTAL		15,796,731,249	2,233,385,468		16,732,093,970	2,330,882,688

NOTE: Figures shown are as reported to Department of Revenue by County

TAXABLE VALUES OF CITIES AND TOWNS

	1983	1984
ALBERTON	$ 189,263	$ 197,809
ANACONDA	4,448,465	4,438,281
BAINVILLE	171,326	174,469
BAKER	1,888,406	2,083,430
BEAR CREEK	35,517	38,130
BELGRADE	2,308,177	2,456,943
BELT	438,006	379,479
BIG SANDY	642,042	680,837
BIG TIMBER	1,361,325	1,389,440
BILLINGS	103,339,973	109,234,328
BOULDER	172,872	714,576
BOZEMAN	19,863,242	21,251,014
BRIDGER	578,276	595,511
BROADUS	644,051	666,997
BROADVIEW	149,958	138,131
BROCKTON	79,612	86,111
BROWNING	387,603	385,221
CASCADE	460,967	512,446
CHESTER	746,554	771,782
CHINOOK	1,185,989	1,220,339
CHOTEAU	1,391,440	1,672,727
CIRCLE	751,541	826,992
CLYDE PARK	164,,747	168,955
COLUMBIA FALLS	3,142,668	3,412,972
COLUMBUS	1,304,537	1,396,193
CONRAD	2,808,346	2,882,821
CULBERTSON	631,757	641,846
CUT BANK	3,192,619	3,357,075
DARBY	368,530	387,315
DEER LODGE	2,859,898	2,939,648
DENTON	280,645	296,205
DILLON	3,180,269	3,305,983
DODSON	100,985	106,998
DRUMMOND	243,893	290,383
DUTTON	265,177	305,557
EAST HELENA	3,164,829	3,995,340
EKALAKA	398,128	358,776
ENNIS	641,668	689,403
EUREKA	735,543	792,420
FAIRFIELD	679,069	617,050
FAIRVIEW	555,931	753,601
FLAXVILLE	98,030	100,754
FORSYTH	2,006,753	2,131,015
FORT BENTON	1,443,037	1,489,847
FROID	221,745	218,345
FROMBERG	276,314	298,962
GERALDINE	228,168	248,102
GLASGOW	4,025,277	4,232,018
GLENDIVE	6,720,620	7,553,890
GRASS RANGE	71,681	73,336
GREAT FALLS	57,340,447	55,082,682
HAMILTON	2,989,459	3,320,917
HARDIN	3,061,420	3,061,400
HARLEM	704,449	710,240
HARLOWTON	742,482	763,249
HAVRE	9,460,952	9,764,401
HELENA	30,073,536	31,438,045
HINGHAM	236,689	207,060
HOBSON	149,846	182,427
HOT SPRINGS	332,410	332,953
HYSHAM	295,367	298,621
ISMAY	22,528	30,940
JOLIET	453,296	478,056
JORDAN	$ 302,646	$ 344,276
JUDITH GAP	76,145	88,241
KALISPELL	15,495,249	16,221,806
KEVIN	97,490	103,636
LAUREL	5,178,549	5,444,590
LAVINA	113,958	120,338
LEWISTOWN	4,802,847	4,896,623
LIBBY	3,465,625	3,506,490
LIMA	165,830	168,378
LIVINGSTON	6,722,098	7,021,818
LODGE GRASS	190,880	201,124
MALTA	2,473,815	2,556,818
MANHATTAN	691,815	725,093
MEDICINE LAKE	239,990	266,670
MELSTONE	155,383	164,616
MILES CITY	8,933,157	9,201,812
MISSOULA	46,156,286	48,088,111
MOORE	117,239	127,941
NASHUA	271,737	286,126
NEIHART	109,659	118,186
OPHEIM	142,488	154,064
OUTLOOK	82,745	82,413
PHILLIPSBURG	551,679	576,694
PINESDALE	99,801	121,993
PLAINS	919,994	1,005,718
PLENTYWOOD	2,217,513	2,370,462
PLEVNA	100,791	104,605
POLSON	2,796,072	3,046,720
POPLAR	589,840	623,433
RED LODGE	2,054,401	2,219,458
RICHEY	224,117	272,246
RONAN	1,350,518	1,370,579
ROUNDUP	1,490,666	1,572,973
RYEGATE	199,348	210,867
SACO	183,635	196,687
ST. IGNATIUS	359,978	371,574
SCOBEY	1,070,932	1,123,638
SHELBY	2,365,974	2,469,129
SHERIDAN	393,930	390,571
SIDNEY	6,075,675	6,241,981
STANFORD	440,040	469,831
STEVENSVILLE	883,902	977,039
SUNBURST	239,957	267,936
SUPERIOR	766,386	784,894
TERRY	620,103	645,333
THOMPSON FALLS	1,105,629	1,177,213
THREE FORKS	920,964	983,196
TOWNSEND	1,409,294	1,520,564
TROY	712,277	733,501
TWIN BRIDGES	532,110	564,071
VALIER	534,161	553,730
VIRGINIA CITY	170,365	180,848
WALKERVILLE	279,964	280,932
WESTBY	132,072	135,247
WEST YELLOWSTONE	1,453,539	1,499,506
WHITEFISH	4,113,284	4,620,986
WHITEHALL	184,967	844,445
WHITE SULPHUR SPRINGS	793,077	822,452
WIBAUX	589,704	616,999
WINIFRED	77,811	81,945
WINNETT	104,329	106,007
WOLF POINT	2,230,311	2,312,419
TOTAL	$ 424,232,191	$ 442,988,386

PROPERTY TAXES LEVIED
1983



TAXES LEVIED IN MONTANA — 1983 and 1984

	1983	1984
Market Valuation of State	$ 15,796,731,249	$ 16,732,093,970
Taxable Valuation of State	$ 2,233,385,468	$ 2,330,882,688
	Amounts Levied	
State:		
University Millage	$ 13,123,219	$ 13,917,989
Livestock	1,864,002	2,107,255
	$ 14,987,221	$ 16,025,244
County:		
General	$ 38,900,910	$ 41,189,744
Road	22,243,455	22,006,210
Bridge	6,588,076	6,381,019
Poor	12,101,684	11,547,792
Bond Interest and Sinking	1,920,184	1,667,723
County Fair	1,753,025	2,026,112
Library	2,171,408	1,930,547
Agricultural Extension Service	1,542,056	1,598,659
Planning	706,694	632,092
Health and Sanitary	566,294	958,791
Hospital	1,104,281	1,409,835
Airport	1,481,943	1,259,825
Other	19,755,001	20,838,496
	$ 110,835,011	$ 113,446,845
Schools:		
Elementary	$ 162,150,864	$ 188,294,699
High School	126,023,938	140,760,753
	$ 288,174,802	$ 329,055,452
Miscellaneous:		
Fire District	$ 6,541,885	$ 6,485,292
Other	23,931,549	24,373,209
	$ 30,473,434	$ 30,858,501
Total all taxes except Cities and Towns	$ 444,470,468	$ 489,386,042
Cities and Towns:		
General	$ 38,558,598	$ 40,930,827
Special Improvements	22,011,155	23,772,447
	$ 60,569,753	$ 64,703,274
Grand Total of All Taxes	$ 505,040,221	$ 554,089,316

TAXES LEVIED FOR STATE PURPOSES — 1983

	University System 5.86 Mills	Livestock Sheep 59.00 Mills	Livestock Other 59.00 Mills	Total of All State Taxes
Beaverhead	$ 89,297	$ 108,559		$ 197,856
Big Horn	661,212	74,225		735,437
Blaine	192,409	57,990		250,399
Broadwater	55,190	19,544		74,734
Carbon	151,350	37,976		189,326
Carter	40,128	49,266		89,394
Cascade	517,521	46,637		564,158
Chouteau	171,230	36,514		207,744
Custer	103,351	50,008		153,359
Daniels	46,729	12,698		59,427
Dawson	168,384	27,951		196,335
Deer Lodge	73,346	6,444		79,790
Fallon	635,784	30,752		666,536
Fergus	124,514	86,095		210,609
Flathead	481,008	17,272		498,280
Gallatin	329,512	45,812		375,324
Garfield	37,873	51,000		88,873
Glacier	250,911	21,845		272,756
Golden Valley	28,362	21,832		50,194
Granite	30,611	22,112		52,723
Hill	257,251	18,841		276,092
Jefferson	63,699	19,349		83,048
Judith Basin	51,798	40,062		91,860
Lake	151,425	40,474		191,899
Lewis & Clark	326,248	29,189		355,437
Liberty	111,276	8,671		119,947
Lincoln	191,653	6,083		197,736
Madison	91,979	72,549		164,528
McCone	61,285	26,881		88,166
Meagher	43,694	43,168		86,862
Mineral	26,158	1,333		27,491
Missoula	706,011	7,759		713,770
Musselshell	159,853	28,341		188,194
Park	102,125	39,342		141,467
Petroleum	15,203	2,185		17,388
Phillips	206,013	58,355		264,368
Pondera	140,350	20,567		160,917
Powder River	467,915	54,114		522,029
Powell	61,955	35,603		97,558
Prairie	33,451	27,705		61,156
Ravalli	133,835	33,829		167,664
Richland	845,934	29,079		875,013
Roosevelt	448,017	17,865		465,882
Rosebud	1,301,575	51,322		1,352,897
Sanders	120,417	17,910		138,327
Sheridan	511,133	15,572		526,705
Silver Bow	281,969	3,713		285,682
Stillwater	84,499	37,181		121,680
Sweet Grass	39,398	36,918		76,316
Teton	101,875	35,194		137,069
Toole	252,241	13,756		265,997
Treasure	22,728	17,120		39,848
Valley	199,726	45,269		244,995
Wheatland	37,688	25,830		63,518
Wibaux	163,550	15,906		179,456
Yellowstone	1,120,570	62,435		1,183,005
TOTAL	$ 13,123,219	$ 1,864,002		$ 14,987,221

TAXES LEVIED FOR STATE PURPOSES — 1984

	University System 6.00 Mills	Livestock Sheep 75.00 Mills Other 76.00 Mills	Total of All State Taxes
Beaverhead	$ 90,620	$ 121,652	$ 212,272
Big Horn	765,931	79,356	845,287
Blaine	198,527	68,569	267,096
Broadwater	65,406	21,363	86,769
Carbon	169,190	43,035	212,225
Carter	5,985	58,557	64,542
Cascade	535,413	51,773	587,186
Chouteau	180,924	39,670	220,594
Custer	109,364	52,493	161,857
Daniels	48,934	14,022	62,956
Dawson	175,779	31,062	206,841
Deer Lodge	74,341	7,236	81,577
Fallon	694,239	37,526	731,765
Fergus	130,701	93,257	223,958
Flathead	510,063	18,720	528,783
Gallatin	359,474	58,357	417,831
Garfield	40,056	55,885	95,941
Glacier	274,269	23,539	297,808
Golden Valley	33,154	23,420	56,574
Granite	33,303	25,245	58,548
Hill	271,721	21,494	293,215
Jefferson	92,194	21,836	114,030
Judith Basin	54,274	42,781	97,055
Lake	158,413	45,844	204,257
Lewis & Clark	359,754	31,941	391,695
Liberty	120,996	11,328	132,324
Lincoln	199,437	6,538	205,975
Madison	96,847	74,449	171,296
McCone	64,366	30,161	94,527
Meagher	47,657	48,247	95,904
Mineral	26,781	1,488	28,269
Missoula	737,817	10,767	748,584
Musselshell	161,299	30,396	191,695
Park	109,984	44,024	154,008
Petroleum	19,075	23,824	42,899
Phillips	235,968	67,252	303,220
Pondera	150,844	23,089	173,933
Powder River	404,972	63,550	468,522
Powell	82,710	39,610	122,320
Prairie	38,910	30,141	69,051
Ravalli	142,800	36,947	179,747
Richland	746,320	31,945	778,265
Roosevelt	459,093	20,181	479,274
Rosebud	1,465,655	61,182	1,526,837
Sanders	125,461	20,626	146,087
Sheridan	526,700	18,664	545,364
Silver Bow	280,396	4,332	284,728
Stillwater	89,802	41,668	131,470
Sweet Grass	42,168	39,566	81,734
Teton	111,564	39,292	150,856
Toole	287,701	15,080	302,781
Treasure	27,472	19,382	46,854
Valley	262,296	52,866	315,162
Wheatland	42,429	29,275	71,704
Wibaux	168,904	18,140	187,044
Yellowstone	1,209,536	64,612	1,274,148
TOTAL	$ 13,917,989	$ 2,107,255	$ 16,025,244

TAXES LEVIED FOR COUNTY PURPOSES — 1983

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	24.00	$ 353,689	13.00	$ 151,751	5.00	$ 74,836	8.25	$ 123,176
Big Horn	16.73	1,880,534	8.48	937,794	.94	105,624	.69	85,117
Blaine	22.89	750,863	15.00	465,569	6.00	196,857	3.96	132,052
Broadwater	27.00	253,985	14.94	143,796	—	958	2.39	25,857
Carbon	19.22	491,852	11.92	266,447	4.00	100,158	5.54	139,999
Carter	27.00	177,644	18.00	116,226	4.00	27,332	6.50	46,592
Cascade	25.00	2,203,334	15.00	458,271	4.00	352,533	12.00*	1,068,964
Chouteau	15.38	459,315	15.00	402,300	4.00	116,511	2.46	71,409
Custer	27.00	471,288	15.00	103,867	4.00	70,370	9.34	162,608
Daniels	27.00	214,505	18.00	121,923	5.00	39,723	2.72	22,230
Dawson	24.95	707,162	15.00	325,185	4.99	143,051	6.32	185,063
Deer Lodge	117.90	1,456,566	—	—	—	—	12.00*	153,814
Fallon	3.12	343,135	11.91	1,267,891	2.46	266,308	.41	46,092
Fergus	25.00	529,096	15.00	237,238	4.98	103,985	7.46	159,328
Flathead	21.33	1,718,359	11.00	652,482	3.26	265,062	7.75*	629,601
Gallatin	24.31	1,357,549	13.32	414,114	3.95	220,712	4.09	243,532
Garfield	27.00	172,647	18.00	110,584	4.00	25,786	3.50	29,564
Glacier	15.28	644,073	15.00	586,645	4.00	170,591	9.62	413,038
Golden Valley	14.00	67,412	18.00	81,050	3.00	14,445	2.80	11,906
Granite	27.00	140,077	18.00	79,500	4.00	20,731	13.50	70,372
Hill	10.83	460,836	15.00	510,553	4.00	174,353	7.35	322,040
Jefferson	24.00	257,676	6.33	69,210	1.96	22,675	4.00	46,585
Judith Basin	34.43	290,573	21.87	172,976	4.57	38,813	2.67	23,878
Lake	24.95	629,394	15.00	319,481	4.00	103,221	13.50*	335,182
Lewis & Clark	22.35	1,252,983	15.00	329,776	3.71	207,857	12.83*	714,775
Liberty	16.45	309,909	15.00	274,971	4.00	75,847	—	7,001
Lincoln	—	—	—	—	—	—	12.00*	395,290
Madison	26.88	405,598	8.35	121,523	6.00	91,252	2.78	54,522
McCone	27.00	281,189	18.00	173,931	5.00	52,072	—	4,204
Meagher	26.63	196,657	17.83	118,490	4.00	29,549	4.47	35,199
Mineral	26.52	115,768	—	—	2.97	11,482	12.00*	52,796
Missoula	35.31	4,164,839	14.96	1,111,248	2.27	274,475	13.57*	1,609,831
Musselshell	12.25	333,647	7.12	183,339	.75	21,134	3.19	83,016
Park	27.00	467,756	16.00	167,596	4.00	69,614	13.50*	230,036
Petroleum	18.00	49,941	5.00	15,055	2.00	6,055	2.00	5,886
Phillips	4.00	146,496	15.00	485,418	6.00	210,720	3.25	113,012
Pondera	22.00	516,355	15.00	307,612	4.00	95,195	8.00	186,030
Powder River	8.59	685,915	7.61	602,680	1.71	136,347	.34	27,699
Powell	39.07	404,247	17.99	132,407	4.00	41,547	13.50	142,172
Prairie	22.27	128,680	15.00	72,528	5.00	27,152	10.90	63,544
Ravalli	25.00	543,394	15.00	277,726	5.49	126,519	12.00*	277,700
Richland	3.20	453,382	15.00	2,060,727	3.00	421,783	2.50	350,639
Roosevelt	10.53	787,935	15.00	1,065,456	3.00	228,793	2.00	150,529
Rosebud	5.98	1,307,786	6.36	1,419,861	.94	213,007	.96	217,826
Sanders	22.79	466,213	14.00	246,642	3.68	76,543	5.36	108,008
Sheridan	5.00	448,077	12.00	1,013,945	3.00	261,503	2.22	192,995
Silver Bow	62.98	3,032,550	15.66	750,295	3.48	167,954	12.00*	574,135
Stillwater	23.32	336,405	18.00	235,502	6.00	86,359	4.61	65,909
Sweet Grass	37.86	250,933	11.23	77,728	1.29	9,600	6.10	40,995
Teton	20.00	346,842	18.00	272,332	5.00	86,711	3.00	54,709
Toole	7.05	320,397	15.00	603,201	4.00	171,526	1.79	111,081
Treasure	27.00	102,009	18.00	64,073	4.00	15,403	1.30	4,805
Valley	8.83	291,118	15.00	444,029	4.00	136,165	6.70	227,729
Wheatland	27.00	173,152	18.00	114,414	4.00	25,500	9.00	53,853
Wibaux	15.47	429,695	15.00	409,493	4.00	111,563	—	316
Yellowstone	23.00	4,119,478	13.65	1,096,604	2.32	444,214	7.16	1,397,443
TOTAL		$ 38,900,910		$ 22,243,455		$ 6,588,076		$ 12,101,684

* Welfare services operated by the state.

TAXES LEVIED FOR COUNTY PURPOSES — 1984

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	25.00	$ 376,745	15.00	$ 171,756	5.00	$ 75,751	13.50	$ 193,971
Big Horn	17.38	2,217,728	7.46	932,160	2.09	262,659	.97	122,858
Blaine	23.99	793,228	15.00	468,220	6.00	198,669	3.57	118,513
Broadwater	25.30	278,277	18.00	193,441	——	——	5.02	52,058
Carbon	24.50	683,650	11.77	289,774	4.00	112,936	5.30	150,008
Carter	27.00	184,232	18.00	117,778	4.00	27,294	5.00	34,874
Cascade	25.00	2,235,656	15.00	448,776	4.00	357,705	13.50*	1,195,000
Chouteau	18.65	555,562	15.00	416,880	4.00	120,841	2.73	81,825
Custer	27.00	493,425	18.00	158,528	3.89	71,314	8.48	156,727
Daniels	27.00	220,904	18.00	125,189	5.00	40,908	3.30	26,353
Dawson	22.48	667,437	15.00	323,090	4.00	120,389	5.38	160,765
Deer Lodge	121.85	1,506,428	——	——	——	——	12.00*	149,521
Fallon	8.74	994,707	4.63	545,777	.04	12,219	——	1,239
Fergus	25.00	546,802	15.00	245,982	4.98	108,923	7.50	163,889
Flathead	25.00	2,097,457	15.00	896,471	3.03	260,091	12.00*	984,402
Gallatin	23.77	1,431,008	14.98	484,291	3.33	203,909	4.44	264,452
Garfield	27.00	180,629	18.00	114,157	4.00	26,760	3.50	23,415
Glacier	18.16	822,145	15.00	630,675	2.85	134,229	1.52	95,902
Golden Valley	15.70	81,316	18.00	158,942	3.00	15,715	4.90	24,522
Granite	27.00	150,183	18.00	84,515	4.00	22,249	8.68	50,758
Hill	16.76	739,440	15.00	530,961	4.00	181,475	8.93	399,390
Jefferson	27.00	412,733	15.00	200,874	4.00	59,705	6.00	90,515
Judith Basin	32.33	297,012	24.11	199,888	4.78	43,082	.57	8,535
Lake	25.00	660,998	15.00	324,814	4.00	105,773	13.50*	356,983
Lewis & Clark	19.51	1,189,970	15.00	370,078	3.34	203,004	15.57*	919,015
Liberty	17.50	352,522	18.00	347,721	4.00	80,720	——	——
Lincoln	——	——	——	——	——	——	12.00*	399,728
Madison	25.63	416,780	3.09	57,193	4.60	76,763	4.63	71,829
McCone	25.00	274,170	18.00	179,184	5.00	53,909	.31	2,625
Meagher	25.72	205,025	15.00	108,179	3.95	31,443	3.21	26,148
Mineral	27.00	120,581	——	——	1.33	6,650	12.00*	53,683
Missoula	34.97	4,311,599	13.58	1,030,719	2.56	312,505	.60*	83,718
Musselshell	3.56	111,527	9.70	242,237	2.08	53,373	1.57	44,274
Park	26.25	482,036	18.00	198,684	4.00	73,445	10.36*	194,326
Petroleum	8.00	28,221	2.50	8,154	3.00	9,365	1.50	4,868
Phillips	5.00	195,202	10.00	372,374	6.00	236,196	3.00	118,505
Pondera	21.75	548,104	15.00	326,190	4.00	100,722	8.00	201,445
Powder River	7.21	487,714	10.04	669,866	1.69	114,381	.96	64,491
Powell	27.00	380,924	14.00	150,933	3.00	42,090	13.50*	186,314
Prairie	24.00	154,765	15.00	87,823	5.00	32,488	——	7,852
Ravalli	17.00	431,252	15.00	286,060	4.44	109,334	12.00*	286,489
Richland	6.55	777,431	15.00	1,764,952	2.10	272,285	1.80	232,553
Roosevelt	15.48	1,165,252	15.00	1,084,248	3.00	229,840	3.15	236,518
Rosebud	4.99	1,223,383	5.16	1,254,374	.39	97,655	1.10	268,733
Sanders	24.02	501,587	6.00	117,569	4.84	100,151	3.40	73,147
Sheridan	2.60	230,734	12.00	1,020,145	3.00	256,303	1.13	189,665
Silver Bow	57.43	2,700,062	16.23	753,467	3.83	178,373	12.00*	561,450
Stillwater	27.00	400,323	18.00	244,807	5.00	76,223	5.75	84,810
Sweet Grass	36.90	247,839	18.00	91,271	3.98	25,818	6.54	43,756
Teton	23.00	422,754	18.00	288,812	5.00	93,202	3.00	55,921
Toole	9.01	426,227	11.00	541,570	1.03	59,320	.96	48,859
Treasure	27.00	123,847	18.00	77,200	4.00	18,348	6.60	28,265
Valley	10.99	475,657	15.00	582,740	4.00	175,098	3.61	165,790
Wheatland	27.00	191,426	18.00	112,138	4.00	28,360	2.13	20,452
Wibaux	15.47	435,888	15.00	413,370	4.00	112,703	——	——
Yellowstone	17.00	3,549,240	13.37	1,161,213	2.81	558,356	10.00	1,966,088
TOTAL		$ 41,189,744		$ 22,006,210		$ 6,381,019		$ 11,547,792

* Welfare services operated by the state.

TAXES LEVIED FOR COUNTY PURPOSES — 1983

	Bond Interest and Sinking		County Fair		Library		Agri. Ext. Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	——	$ ——	1.50	$ 22,449	——	$ ——	1.70	$ 25,549
Big Horn	——	——	——	——	——	——	——	——
Blaine	——	——	1.25	40,751	2.27	74,310	1.97	64,322
Broadwater	——	——	1.05	10,079	1.18	11,707	2.85	27,821
Carbon	——	——	.37	9,602	——	——	1.79	45,791
Carter	1.30	8,696	1.50	10,249	.62	4,598	2.40	16,462
Cascade	——	——	1.50	132,200	——	——	1.59	128,087
Chouteau	——	——	1.50	43,698	3.00	87,395	1.16	33.378
Custer	2.01	35,621	1.50	26,389	——	——	——	——
Daniels	4.44	36,180	1.29	10,509	3.16	24,609	3.24	25,368
Dawson	——	——	1.50	42,992	1.46	42,152	——	——
Deer Lodge	——	——	——	——	——	——	——	——
Fallon	——	198	1.22	132,754	.38	41,772	——	——
Fergus	——	——	1.50	31,745	——	——	2.89	61,410
Flathead	2.29	23,732	1.31	107,557	3.20	260,550	1.07	85,818
Gallatin	——	——	1.39	78,078	1.50	46,049	1.53	87,676
Garfield	——	2,241	1.20	7,596	1.30	8,170	4.00	25,435
Glacier	——	——	——	——	2.51	106,732	——	——
Golden Valley	——	——	——	——	——	——	2.30	11,697
Granite	——	——	.33	1,743	——	——	4.86	25,020
Hill	.25	11,362	.99	44,216	——	——	——	——
Jefferson	——	——	1.10	10,940	2.56	28,263	1.20	13,080
Judith Basin	——	——	——	——	4.65	37,665	3.94	28,100
Lake	——	——	.71	18,511	.60	15,484	1.78	46,072
Lewis & Clark	19.29	1,061,159	1.41	78,622	4.78	257,315	1.56	86,957
Liberty	——	——	——	——	1.89	35,617	——	——
Lincoln	——	——	1.50	48,974	3.00	97,949	1.22	39,903
Madison	——	——	1.40	22,053	.81	12,631	——	——
McCone	3.01	29,867	.66	6,764	——	2,742	3.30	32,430
Meagher	——	——	——	——	.92	6,858	——	——
Mineral	4.68	23,022	1.50	6,633	2.15	10,049	3.67	17,020
Missoula	.98	121,473	.94	115,127	3.23	386,811	.91	109,144
Musselshell	——	——	——	——	——	——	——	——
Park	2.50	44,319	1.50	26,106	——	——	——	——
Petroleum	——	——	——	——	——	——	——	——
Phillips	——	——	1.00	35,572	.75	25,964	——	——
Pondera	——	——	.09	2,055	1.83	43,549	——	——
Powder River	——	——	——	——	——	——	——	——
Powell	——	——	1.50	15,835	——	——	3.08	32,188
Prairie	——	——	1.50	8,437	4.00	21,641	3.60	20,545
Ravalli	——	——	1.50	34,151	.56	11,072	2.28	52,928
Richland	——	——	.85	128,523	.08	11,716	.50	71,143
Roosevelt	——	——	.24	17,902	1.17	89,419	.74	56,614
Rosebud	.07	17,541	.72	159,325	.27	60,576	——	1,743
Sanders	4.82	94,823	.75	14,962	.62	12,611	1.49	30,868
Sheridan	——	——	.41	36,657	.78	67,567	——	——
Silver Bow	——	——	——	——	.65	31,542	——	——
Stillwater	.53	7,794	——	——	1.35	19,686	1.29	18,245
Sweet Grass	2.39	16,570	1.57	10,642	——	——	2.99	20,361
Teton	——	——	1.00	17,700	2.73	47,827	——	——
Toole	3.28	144,335	1.50	64,338	.85	36,375	——	——
Treasure	——	——	——	——	——	——	——	——
Valley	.53	18,077	1.50	51,062	2.70	92,435	1.51	51,978
Wheatland	2.28	15,596	.75	4,725	——	——	——	——
Wibaux	——	——	.31	8,630	——	——	1.21	33,498
Yellowstone	1.10	207,578	.29	56,172	——	——	.61	115,405
TOTAL		$ 1,920,184		$ 1,753,025		$ 2,171,408		$ 1,542,056

TAXES LEVIED FOR COUNTY PURPOSES — 1984

	Bond Interest and Sinking		County Fair		Library		Agri. Ext. Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	——	$ ——	1.50	$ 22,725	——	$ ——	1.70	$ 25,755
Big Horn	——	——	——	——	——	——	——	——
Blaine	——	——	1.43	47,036	2.14	70,896	1.57	52,488
Broadwater	——	——	1.50	15,912	1.02	11,317	2.18	24,535
Carbon	——	——	.52	14,451	——	——	1.63	46,266
Carter	.80	5,711	1.50	10,235	1.50	9,791	2.00	13,848
Cascade	——	——	1.50	134,140	——	——	1.78	144,636
Chouteau	——	——	1.50	45,316	2.83	85,903	1.48	43,942
Custer	.95	19,525	1.50	27,412	——	——	——	——
Daniels	4.48	36,610	1.31	10,695	3.01	24,795	3.21	26,297
Dawson	——	——	1.50	44,048	1.42	41,817	——	——
Deer Lodge	——	——	——	——	——	——	——	——
Fallon	.16	18,037	1.32	152,803	.11	13,910	——	——
Fergus	——	——	1.50	32,808	——	——	3.28	70,258
Flathead	.36	29,724	1.50	126,136	3.72	312,146	1.12	94,893
Gallatin	——	——	1.40	84,018	1.50	48,907	1.38	83,826
Garfield	3.00	20,369	1.00	6,809	1.00	6,869	3.50	23,714
Glacier	——	——	——	——	2.57	117,479	——	——
Golden Valley	——	——	——	——	——	——	2.27	11,908
Granite	——	——	.31	1,735	——	——	4.57	25,569
Hill	.19	8,911	1.02	46,156	——	——	——	——
Jefferson	——	——	——	993	3.00	45,762	.81	12,815
Judith Basin	——	——	——	——	3.14	30,935	4.03	36,460
Lake	——	——	.47	12,728	.80	20,803	1.78	47,076
Lewis & Clark	13.79	862,469	1.50	89,601	4.55	274,871	1.37	83,503
Liberty	——	——	——	——	1.69	34,224	——	——
Lincoln	——	——	1.50	49,966	3.26	107,800	1.27	42,152
Madison	——	——	1.35	21,926	.96	15,283	——	——
McCone	1.75	21,784	1.00	9,995	2.37	20,069	2.44	28,297
Meagher	——	——	——	——	.75	6,049	——	——
Mineral	1.63	7,970	.68	3,392	2.13	9,538	3.37	15,203
Missoula	.63	77,359	.98	120,311	——	31,819	1.05	127,981
Musselshell	——	——	1.12	28,435	——	——	——	——
Park	3.58	64,322	1.44	26,519	——	——	——	——
Petroleum	——	——	——	——	3.00	9,319	——	——
Phillips	——	——	.6	24,271	.50	20,091	——	——
Pondera	——	——	.1	2,501	2.00	50,070	——	——
Powder River	——	——	——	——	——	——	——	——
Powell	——	——	1.0	14,145	——	——	2.50	34,901
Prairie	——	——	1.5	9,762	3.84	25,102	——	——
Ravalli	——	——	1.50	35,811	.47	11,507	2.13	51,328
Richland	——	——	.66	84,492	.09	11,102	.43	54,420
Roosevelt	——	——	.57	42,288	1.47	111,366	.94	71,179
Rosebud	.23	55,850	.54	132,639	.24	59,002	——	——
Sanders	5.14	107,276	.50	10,719	.80	16,566	1.45	30,394
Sheridan	——	——	.48	40,758	.43	37,991	——	——
Silver Bow	——	——	——	——	——	1,529	——	——
Stillwater	.7	10,286	——	——	2.24	32,485	3.18	45,338
Sweet Grass	1.20	8,425	1.50	10,086	2.42	16,026	3.61	24,004
Teton	——	——	——	——	2.30	43,729	——	——
Toole	1.88	91,154	1.50	72,041	.95	45,294	——	——
Treasure	——	——	——	——	——	——	——	——
Valley	.22	10,410	1.50	65,662	2.22	98,385	1.51	66,100
Wheatland	1.79	13,073	1.25	8,473	——	——	——	——
Wibaux	——	——	.42	11,717	——	——	.96	27,307
Yellowstone	.97	198,458	1.47	274,446	——	——	.55	112,266
TOTAL		$ 1,667,723		$ 2,026,112		$ 1,930,547		$ 1,598,659

TAXES LEVIED FOR COUNTY PURPOSES — 1983

	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	——	$ ——	——	$ ——	3.00	$ 45,565	1.50	$ 21,530	——	$ ——
Big Horn	——	——	——	——	——	——	——	——	——	——
Blaine	——	——	——	——	——	——	1.11	36,940	2.39	78,217
Broadwater	7.20	60,064	——	——	3.00	25,027	1.72	16,478	4.00	41,886
Carbon	——	——	——	——	——	——	.25	6,447	3.21	81,317
Carter	——	——	——	——	10.00	62,106	2.00	13,666	4.00	27,332
Cascade	——	——	——	——	——	——	——	——	6.00	528,800
Chouteau	——	——	——	——	——	——	1.59	45,254	2.08	62,513
Custer	——	——	——	——	——	——	.80	13,332	5.00	87,963
Daniels	.55	3,960	——	——	9.00	71,501	2.00	13,743	4.00	31,778
Dawson	.77	21,456	——	——	——	——	1.55	47,643	4.43	128,717
Deer Lodge	——	——	——	——	——	——	——	——	——	——
Fallon	——	——	——	——	1.79	192,321	.37	40,203	——	——
Fergus	——	——	——	——	——	——	.61	10,760	5.00	105,819
Flathead	1.50	84,446	1.97	127,898	——	——	2.00	163,753	6.00	485,266
Gallatin	——	——	2.19	134,980	——	——	.11	5,792	6.00	336,506
Garfield	——	——	——	——	10.00	57,459	——	700	4.00	25,786
Glacier	——	——	——	——	2.28	95,139	2.00	84,790	3.65	156,578
Golden Valley	——	——	——	——	——	——	——	——	4.00	19,261
Granite	1.02	5,365	2.23	11,506	4.50	21,376	2.00	10,365	4.00	20,851
Hill	.56	25,665	.91	40,003	——	——	.32	14,053	5.02	217,143
Jefferson	——	——	——	——	——	——	——	——	4.00	43,371
Judith Basin	——	——	——	——	.99	7,061	——	——	5.10	43,043
Lake	——	——	1.00	25,664	——	——	——	3,830	5.00	129,027
Lewis & Clark	2.00	110,846	3.86	215,633	——	——	2.00	111,125	6.00	333,097
Liberty	——	——	——	——	3.00	55,242	——	——	2.64	49,551
Lincoln	1.18	38,387	——	——	——	——	1.02	31,695	6.00	195,898
Madison	——	——	——	——	——	——	.24	3,475	3.83	59,497
McCone	——	——	——	——	——	——	——	——	4.00	34,347
Meagher	1.16	8,603	——	239	3.00	22,184	1.47	10,588	4.00	29,578
Mineral	2.57	9,551	1.34	5,630	3.00	13,340	.14	520	4.00	17,786
Missoula	1.88	227,358	——	——	——	——	1.82	216,374	6.00	721,735
Musselshell	——	——	——	——	——	——	.07	1,379	——	——
Park	——	——	——	——	——	——	.50	8,682	5.00	87,017
Petroleum	——	——	——	——	——	——	——	——	——	——
Phillips	.25	8,404	——	——	——	——	2.00	70,240	2.80	97,884
Pondera	——	——	——	——	2.20	52,655	——	— —	5.00	119,027
Powder River	——	——	——	——	——	——	——	——	——	——
Powell	1.50	15,869	——	——	1.35	13,335	——	——	4.00	42,225
Prairie	——	——	——	——	9.00	51,176	.47	2,524	3.65	20,809
Ravalli	.16	3,164	——	——	——	——	——	——	5.00	113,836
Richland	.20	28,827	——	——	——	——	.85	126,213	——	——
Roosevelt	——	——	——	——	——	——	.21	15,505	1.00	95,239
Rosebud	——	——	——	——	.20	46,082	.29	63,234	——	——
Sanders	——	——	——	——	——	——	.06	1,284	——	——
Sheridan	.34	28,837	——	——	——	——	.08	7,020	1.21	104,743
Silver Bow	——	——	——	——	——	——	2.55	124,255	9.66	465,561
Stillwater	——	——	——	——	——	——	4.00	57,573	1.84	26,660
Sweet Grass	1.04	7,652	——	——	——	——	.10	624	3.80	25,046
Teton	1.00	17,342	——	——	4.88	84,951	.25	4,389	5.00	86,721
Toole	.02	859	——	——	4.70	187,761	.97	40,776	1.01	48,995
Treasure	——	——	——	——	——	——	——	——	4.00	15,403
Valley	——	——	——	——	——	——	.68	23,515	4.30	145,628
Wheatland	——	——	.72	4,741	——	——	2.00	11,674	4.00	25,561
Wibaux	——	39	——	——	——	——	——	——	——	——
Yellowstone	——	——	——	——	——	——	——	——	6.00	1,134,135
TOTAL		$ 706,694		$ 566,294		$1,104,281		$1,481,943		$6,747,153

TAXES LEVIED FOR COUNTY PURPOSES — 1984

	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	——	$ ——	——	$ ——	3.00	$ 45,450	1.50	$ 22,725	——	$ ——
Big Horn	——	——	——	——	——	——	——	——	——	——
Blaine	——	——	.40	13,385	——	——	1.00	31,312	3.60	118,029
Broadwater	——	——	——	——	3.00	32,782	——	1,830	2.35	27,435
Carbon	——	——	——	——	——	——	.01	650	2.57	73,541
Carter	——	——	——	——	7.50	52,438	2.00	13,646	4.00	27,294
Cascade	——	——	——	——	——	——	——	——	6.00	536,557
Chouteau	——	——	——	——	——	——	1.59	48,034	1.90	57,832
Custer	——	——	——	——	——	——	.77	14,133	5.00	91,375
Daniels	.18	1,886	——	——	9.00	73,635	2.00	14,111	4.00	32,727
Dawson	.83	24,195	——	——	——	——	2.53	71,397	4.50	131,937
Deer Lodge	——	——	——	——	——	——	——	——	——	——
Fallon	——	——	——	——	2.31	266,189	.67	76,426	——	——
Fergus	——	——	——	——	——	——	.14	4,847	5.00	109,360
Flathead	1.03	70,634	4.09	274,685	——	——	2.00	170,443	6.00	511,324
Gallatin	——	——	2.16	129,916	——	——	.05	3,381	6.00	360,372
Garfield	——	——	10.00	60,925	——	5,974	——	——	3.50	23,714
Glacier	——	——	——	——	8.22	340,064	2.00	91,575	2.80	130,965
Golden Valley	——	——	——	——	——	——	——	——	4.00	20,954
Granite	——	524	.22	2,257	4.50	25,031	2.00	11,125	4.00	22,249
Hill	.51	23,185	1.00	45,059	——	——	.29	13,293	6.00	268,760
Jefferson	——	——	——	——	——	——	——	——	4.00	61,547
Judith Basin	——	——	——	——	——	——	——	——	5.01	45,650
Lake	——	——	5.00	125,195	——	——	1.62	40,019	5.00	132,216
Lewis & Clark	2.00	120,204	5.00	293,532	——	——	2.00	120,204	6.00	360,611
Liberty	——	——	——	——	4.00	80,123	——	——	1.98	40,350
Lincoln	.77	26,899	——	——	——	——	.88	29,740	6.00	199,864
Madison	.26	3,773	——	——	——	——	.15	2,577	5.00	78,950
McCone	——	——	——	——	9.45	91,104	——	——	4.00	43,127
Meagher	.73	6,016	——	——	3.00	23,862	.28	2,808	3.20	25,844
Mineral	——	1,097	.56	2,838	3.00	13,420	.67	2,771	4.00	17,894
Missoula	1.94	238,446	——	——	——	——	.21	27,556	6.00	739,195
Musselshell	——	——	——	——	1.54	39,974	.11	2,767	——	——
Park	——	——	——	——	——	——	.47	8,669	5.00	91,807
Petroleum	——	——	——	——	——	——	——	——	——	——
Phillips	.25	9,841	——	——	——	——	——	3,257	3.00	117,772
Pondera	——	——	——	——	2.30	57,745	——	——	5.00	125,903
Powder River	——	——	——	——	——	——	——	——	——	——
Powell	1.50	20,702	——	——	——	——	.50	6,557	4.00	55,204
Prairie	——	——	——	——	18.00	110,556	.57	3,610	2.76	18,580
Ravalli	.54	11,686	——	——	——	——	.93	19,251	5.00	119,370
Richland	.05	7,983	——	——	——	——	.40	55,114	——	——
Roosevelt	——	——	——	——	——	——	.29	21,883	1.00	76,613
Rosebud	——	——	——	——	.19	45,761	.24	59,316	——	——
Sanders	——	——	——	——	——	——	1.98	39,515	——	——
Sheridan	.60	50,329	——	——	——	——	.25	20,749	——	——
Silver Bow	——	——	——	——	——	——	1.45	70,429	12.56	580,831
Stillwater	——	——	——	——	——	——	——	——	3.94	59,159
Sweet Grass	2.20	14,355	.48	3,180	——	——	.64	4,104	4.00	26,771
Teton	——	——	——	——	3.23	63,495	.25	4,660	5.00	93,202
Toole	——	66	——	——	.86	42,232	2.00	92,638	2.41	111,103
Treasure	——	——	——	——	——	——	——	——	4.00	18,348
Valley	——	——	——	——	——	——	.51	22,752	1.82	85,900
Wheatland	——	——	1.15	7,819	——	——	1.33	9,951	4.00	28,360
Wibaux	.01	271	——	——	——	——	——	——	——	——
Yellowstone	——	——	——	——	——	——	——	——	6.00	1,212,211
TOTAL		$ 632,092		$ 958,791		$1,409,835		$1,259,825		$7,110,807

TAXES LEVIED FOR COUNTY PURPOSES — 1983

	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	1.80	$ 27,026	.50	$ 7,594	11.45	$ 170,584	71.70	$ 1,023,752
Big Horn	——	——	——	——	6.88	764,302	33.72	3,773,371
Blaine	1.93	63,124	.99	32,492	1.28	41,965	61.04	1,977,410
Broadwater	1.73	16,561	1.00	9,471	13.61	120,234	81.67	763,924
Carbon	2.00	51,357	——	——	.25	6,071	48.55	1,199,041
Carter	2.00	13,666	1.00	6,833	3.10	20,497	83.25	551,899
Cascade	2.00	176,267	.94	81,709	18.28	1,548,502	86.31	6,678,667
Chouteau	2.00	58,255	1.00	29,140	9.29	271,688	58.46	1,680,856
Custer	——	——	1.17	21,102	3.28	56,980	69.10	1,049,520
Daniels	1.17	8,476	1.00	7,945	——	——	82.57	632,500
Dawson	1.49	43,870	——	——	1.29	40,222	63.75	1,727,513
Deer Lodge	——	——	——	——	——	12,646	129.90	1,623,026
Fallon	.78	83,968	——	——	1.38	148,105	23.82	2,562,747
Fergus	.23	4,762	——	——	7.67	158,726	70.34	1,402,869
Flathead	.84	70,801	1.00	81,873	16.48	1,322,936	78.99	6,080,134
Gallatin	1.63	87,667	.97	54,086	15.54	822,546	76.53	3,889,287
Garfield	1.00	6,446	——	——	4.50	25,856	78.50	498,270
Glacier	1.18	51,465	.12	7,239	1.42	64,852	57.06	2,381,141
Golden Valley	2.00	9,631	.36	1,878	.20	1,378	46.66	218,658
Granite	2.00	10,365	1.00	5,185	15.64	83,321	100.08	505,777
Hill	1.35	59,068	1.00	43,589	4.16	186,614	51.73	2,109,495
Jefferson	.79	7,659	1.00	10,269	1.00	9,695	47.94	519,423
Judith Basin	2.55	21,521	1.31	10,894	14.83	128,595	96.91	803,119
Lake	2.00	51,327	1.00	25,806	9.30	228,425	78.85	1,931,424
Lewis & Clark	1.80	96,898	.97	53,709	.30	23,222	97.86	4,933,974
Liberty	.23	4,235	1.00	18,948	1.42	27,446	45.63	858,767
Lincoln	.47	14,787	1.21	39,017	1.67	52,965	29.27	954,865
Madison	.24	6,870	——	——	4.13	59,806	54.66	837,227
McCone	2.00	19,001	——	——	16.98	145,802	79.95	782,349
Meagher	2.00	14,796	——	——	3.18	24,037	68.66	496,778
Mineral	.20	2,693	1.00	4,446	1.11	12,961	66.85	303,697
Missoula	.64	77,576	.82	97,619	6.87	804,981	90.22	10,038,591
Musselshell	.47	12,609	——	——	2.21	60,801	26.06	695,925
Park	2.00	34,807	1.00	16,897	.70	11,909	73.70	1,164,739
Petroleum	——	——	——	——	1.00	2,774	28.00	79,711
Phillips	.62	21,594	.15	5,794	.10	4,595	35.92	1,225,693
Pondera	2.00	47,598	1.00	23,799	——	381	61.12	1,394,256
Powder River	——	——	——	——	5.25	418,938	23.50	1,871,579
Powell	1.71	18,248	1.00	10,557	——	——	88.70	868,630
Prairie	2.00	11,345	1.38	7,431	1.66	9,745	80.43	445,557
Ravalli	1.44	32,905	.62	14,805	11.16	238,508	80.21	1,726,708
Richland	.45	64,584	.35	49,709	1.35	237,363	28.63	4,004,609
Roosevelt	.71	53,435	.27	21,140	.12	9,502	34.99	2,591,469
Rosebud	——	——	.24	54,075	.31	69,184	16.35	3,630,240
Sanders	——	——	1.0	20,502	1.60	27,099	55.63	1,099,555
Sheridan	1.13	97,488	.65	56,541	2.28	173,300	28.83	2,488,673
Silver Bow	.57	27,569	1.36	65,306	10.31	496,024	121.22	5,735,191
Stillwater	——	——	——	——	2.03	29,306	62.97	883,439
Sweet Grass	2.48	16,346	——	——	2.63	17,621	73.49	494,118
Teton	2.00	34,684	——	——	8.51	143,985	71.37	1,198,193
Toole	1.28	54,491	1.00	42,760	3.12	144,261	45.57	1,971,156
Treasure	——	——	——	——	1.00	3,855	55.30	205,548
Valley	1.60	53,944	——	——	——	——	47.35	1,535,680
Wheatland	1.89	11,850	——	——	11.84	75,790	81.48	516,856
Wibaux	.46	12,777	.67	18,411	4.00	109,361	41.12	1,133,783
Yellowstone	.43	83,720	.33	57,479	1.88	371,404	56.77	9,083,632
TOTAL		$ 1,850,132		$ 1,116,050		$ 10,041,666		$110,835,011

TAXES LEVIED FOR COUNTY PURPOSES — 1984

	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	$ 29,899	.50	$ 7,575	13.50	$ 194,095	82.20	$ 1,166,447
Big Horn	——	——	——	——	2.99	396,576	30.89	3,931,981
Blaine	1.26	42,403	.47	16,190	2.25	73,123	62.68	2,043,492
Broadwater	2.00	21,568	2.00	20,791	9.52	116,045	71.89	795,991
Carbon	2.00	56,468	——	——	1.25	33,760	53.55	1,461,504
Carter	2.00	13,646	1.00	6,824	4.80	31,340	81.10	548,951
Cascade	2.00	178,853	1.00	88,936	17.39	1,511,188	87.17	6,831,447
Chouteau	2.00	60,420	1.00	30,210	13.07	385,763	65.75	1,932,528
Custer	——	——	2.17	35,228	5.00	90,295	72.76	1,157,962
Daniels	.96	8,088	1.00	8,182	——	——	82.45	650,380
Dawson	.67	21,508	——	——	4.06	111,625	62.37	1,718,208
Deer Lodge	——	——	——	——	——	——	133.85	1,655,949
Fallon	.61	70,926	——	——	.20	26,525	18.79	2,178,758
Fergus	1.46	27,261	——	——	5.83	134,503	69.69	1,444,633
Flathead	1.11	92,300	1.00	85,218	15.07	1,296,629	92.03	7,302,553
Gallatin	1.01	65,097	.87	52,879	13.15	804,858	74.04	4,016,914
Garfield	1.00	6,689	——	——	.50	5,735	76.00	505,759
Glacier	.33	17,870	.62	26,764	1.71	77,354	55.78	2,485,022
Golden Valley	1.70	9,069	.35	1,839	.63	3,065	50.55	327,330
Granite	2.00	11,125	1.00	5,563	10.29	59,985	86.57	472,868
Hill	1.34	60,910	1.00	45,369	5.37	239,456	61.41	2,602,365
Jefferson	2.00	29,681	1.14	17,415	1.00	15,387	63.95	947,427
Judith Basin	2.79	24,958	1.00	9,578	18.45	163,378	96.21	859,476
Lake	2.00	52,886	.56	15,531	8.32	221,757	83.05	2,116,779
Lewis & Clark	2.00	118,980	1.48	85,829	2.07	113,577	95.18	5,205,448
Liberty	.71	14,041	1.00	20,180	2.06	41,188	50.94	1,011,069
Lincoln	.68	22,011	.97	33,043	2.54	81,956	29.87	993,159
Madison	2.00	29,426	——	——	10.24	155,496	57.91	929,996
McCone	2.00	21,563	——	——	6.69	84,856	78.01	830,683
Meagher	2.00	15,908	——	——	4.13	32,387	61.97	483,669
Mineral	——	85	1.00	4,474	12.83	53,016	70.20	312,612
Missoula	.87	104,929	.86	105,587	6.23	789,760	70.48	8,101,484
Musselshell	.33	9,317	——	——	1.25	34,247	21.26	566,151
Park	2.00	36,723	.91	16,827	7.37	126,608	79.38	1,319,966
Petroleum	——	——	——	——	.25	935	18.25	60,862
Phillips	1.00	38,747	——	——	3.20	121,165	32.55	1,257,421
Pondera	2.00	50,360	——	——	2.00	48,655	62.15	1,511,695
Powder River	——	——	——	——	2.70	184,290	22.60	1,520,742
Powell	1.40	19,534	1.00	13,801	——	928	69.40	926,033
Prairie	.77	5,885	——	——	6.29	41,112	77.73	497,535
Ravalli	1.46	34,792	1.00	22,668	9.82	238,698	71.29	1,658,246
Richland	.60	73,045	.26	33,462	1.36	172,920	29.30	3,539,759
Roosevelt	.45	35,564	.35	26,479	1.10	80,172	42.80	3,181,402
Rosebud	.37	89,967	.19	46,154	.19	45,676	13.83	3,378,510
Sanders	——	——	1.00	20,934	1.30	27,012	50.43	1,044,870
Sheridan	.89	76,897	——	——	3.04	262,697	24.42	2,186,268
Silver Bow	.42	20,004	1.30	60,965	11.27	524,903	116.49	5,452,013
Stillwater	1.95	29,105	——	——	7.96	111,997	75.72	1,094,533
Sweet Grass	1.50	10,383	——	——	2.25	15,056	85.22	541,074
Teton	2.00	37,281	1.00	18,640	6.82	132,486	69.60	1,254,182
Toole	2.00	93,667	1.00	48,028	6.74	327,288	41.34	1,999,487
Treasure	——	——	——	——	1.00	4,587	60.60	270,595
Valley	1.07	48,658	——	——	——	——	42.45	1,797,152
Wheatland	1.40	10,307	——	——	10.15	71,992	72.20	502,351
Wibaux	.80	22,181	.42	12,097	1.68	49,773	38.76	1,085,307
Yellowstone	.59	116,144	.32	64,842	2.89	564,583	55.97	9,777,847
TOTAL		$ 2,087,129		$ 1,108,102		$ 10,532,458		$113,446,845

TAXES LEVIED FOR SCHOOL PURPOSES — 1983

	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills*	Amount	Mills	Amount
Beaverhead	88.74	$ 1,327,949	71.47	$ 1,034,848	160.21	$ 2,362,797
Big Horn	35.79	4,024,217	30.43	3,415,113	66.22	7,439,330
Blaine	59.93	1,960,111	41.15	1,353,969	101.08	3,314,080
Broadwater	63.96	600,906	48.93	465,589	112.89	1,066,495
Carbon	75.93	1,960,269	60.88	1,563,380	136.81	3,523,649
Carter	59.65	405,469	78.22	526,533	137.87	932,002
Cascade	99.79	8,809,905	85.19	7,495,308	184.98	16,305,213
Chouteau	71.76	2,100,294	61.68	1,800,678	133.44	3,900,972
Custer	123.39	2,178,471	112.70	2,447,236	236.09	4,625,707
Daniels	85.14	655,905	90.76	681,376	175.90	1,337,281
Dawson	91.26	2,582,742	98.64	2,831,973	189.90	5,414,715
Deer Lodge	130.64	1,575,856	86.24	1,014,027	216.88	2,589,883
Fallon	37.65	4,081,346	28.95	3,148,735	66.60	7,230,081
Fergus	86.44	1,838,518	71.92	1,527,588	158.36	3,366,106
Flathead	77.41	6,234,725	81.67	6,599,510	159.08	12,834,235
Gallatin	111.90	6,251,918	74.52	4,305,967	186.42	10,557,885
Garfield	60.94	385,611	60.61	381,152	121.55	766,763
Glacier	84.01	3,575,015	67.34	2,861,047	151.35	6,436,062
Golden Valley	67.45	331,895	52.61	254,321	120.06	586,216
Granite	95.30	496,566	69.32	361,810	164.62	858,376
Hill	110.30	4,984,201	58.73	2,664,208	169.03	7,648,409
Jefferson	126.19	1,349,619	82.29	874,670	208.48	2,224,289
Judith Basin	73.94	655,796	65.41	592,156	139.35	1,247,952
Lake	87.04	2,241,442	59.13	1,520,039	146.18	3,761,481
Lewis & Clark	109.49	6,060,825	111.82	6,229,380	221.31	12,290,205
Liberty	56.95	1,075,718	47.32	891,909	104.27	1,967,627
Lincoln	99.29	3,252,291	72.36	2,361,133	171.65	5,613,424
Madison	67.42	1,064,844	56.47	901,034	123.89	1,965,878
McCone	77.27	784,397	65.14	666,441	142.41	1,450,838
Meagher	63.57	482,056	43.23	323,465	106.80	805,521
Mineral	133.86	579,724	92.13	402,860	225.99	982,584
Missoula	91.71	11,043,124	82.63	9,931,754	174.34	20,974,878
Musselshell	45.93	1,294,354	35.07	950,701	81.00	2,245,055
Park	92.45	1,614,676	70.76	1,241,722	163.21	2,856,398
Petroleum	66.23	188,858	46.42	132,916	112.65	321,774
Phillips	49.25	1,748,861	41.49	1,447,482	90.74	3,196,343
Pondera	81.65	1,932,562	52.29	1,241,355	133.94	3,173,917
Powder River	33.06	2,637,358	20.86	1,665,569	53.92	4,302,927
Powell	124.34	1,304,373	62.60	657,903	186.94	1,962,276
Prairie	54.60	316,168	37.52	219,138	92.12	535,306
Ravalli	91.07	2,070,329	61.01	1,406,910	152.08	3,477,239
Richland	47.34	6,847,450	32.88	4,712,227	80.22	11,559,677
Roosevelt	74.64	5,665,159	52.54	3,980,776	127.18	9,645,935
Rosebud	46.35	10,307,474	33.54	7,497,435	79.89	17,804,909
Sanders	82.06	1,689,473	58.21	1,199,408	140.27	2,888,881
Sheridan	40.70	3,538,334	30.54	2,688,065	71.24	6,226,399
Silver Bow	163.62	7,880,727	93.92	4,486,511	257.54	12,367,238
Stillwater	82.13	1,176,431	71.29	1,020,028	153.42	2,196,459
Sweet Grass	64.60	433,431	89.05	599,545	153.65	1,032,976
Teton	71.77	1,243,253	66.15	1,153,291	137.92	2,396,544
Toole	56.18	2,420,768	48.64	2,063,504	104.82	4,484,272
Treasure	106.20	499,083	54.54	104,251	160.74	603,334
Valley	88.76	3,018,010	62.71	2,155,292	151.47	5,173,302
Wheatland	60.81	387,596	70.67	457,475	131.48	845,071
Wibaux	40.42	1,124,223	27.05	752,106	67.47	1,876,329
Yellowstone	93.78	17,860,188	67.12	12,761,119	160.90	30,621,307
TOTAL		$162,150,864		$126,023,938		$288,174,802

* Includes Vo-tech and Community College levies

TAXES LEVIED FOR SCHOOL PURPOSES — 1984

	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills*	Amount	Mills	Amount
Beaverhead	92.56	$ 1,375,250	69.95	$ 1,051,852	162.51	$ 2,427,102
Big Horn	37.01	4,759,395	29.11	3,723,477	66.12	8,482,872
Blaine	57.38	1,980,468	41.47	1,373,743	98.85	3,354,211
Broadwater	62.19	642,919	49.75	519,744	111.94	1,162,663
Carbon	68.01	1,923,337	65.34	1,876,560	133.35	3,799,897
Carter	63.13	431,092	66.49	459,608	129.62	890,700
Cascade	146.68	20,356,662	106.95	17,606,928	253.64	37,963,590
Chouteau	70.27	2,134,883	63.80	1,924,737	134.07	4,059,620
Custer	136.78	2,454,970	127.01	2,353,534	263.79	4,808,504
Daniels	88.81	723,026	82.89	685,674	171.70	1,408,700
Dawson	93.93	2,784,849	97.08	2,663,903	191.01	5,448,752
Deer Lodge	151.71	1,825,698	79.12	1,007,153	230.83	2,832,851
Fallon	37.19	4,315,199	23.95	2,791,720	61.14	7,106,919
Fergus	96.98	2,075,360	102.36	2,126,001	199.34	4,201,361
Flathead	91.55	7,293,385	88.71	7,457,732	180.26	14,751,117
Gallatin	122.01	7,207,386	77.27	4,720,871	199.28	11,928,257
Garfield	58.08	390,921	57.77	386,083	115.85	777,004
Glacier	80.16	3,683,212	57.41	2,661,132	137.57	6,344,344
Golden Valley	72.39	378,392	51.17	268,653	123.56	647,045
Granite	84.91	477,683	60.10	339,332	145.01	817,015
Hill	104.37	4,798,387	62.46	2,826,049	166.83	7,624,436
Jefferson	93.56	1,474,063	63.68	996,296	157.24	2,470,359
Judith Basin	82.56	746,769	72.62	648,182	155.18	1,394,951
Lake	95.80	2,519,975	59.59	1,574,644	155.39	4,094,619
Lewis & Clark	134.88	8,072,180	98.74	5,875,386	233.62	13,947,566
Liberty	47.71	975,307	47.10	950,830	94.81	1,926,137
Lincoln	104.66	3,473,070	79.61	2,629,357	184.27	6,102,427
Madison	76.36	1,218,033	63.83	1,022,739	140.19	2,240,772
McCone	82.38	881,101	57.03	633,645	139.41	1,514,746
Meagher	70.76	562,821	57.62	451,295	128.38	1,014,116
Mineral	165.66	736,289	116.79	511,718	282.45	1,248,007
Missoula	111.06	13,492,439	86.87	10,715,398	197.93	24,207,837
Musselshell	65.81	1,762,394	22.35	627,718	88.16	2,390,112
Park	100.21	1,828,677	78.94	1,435,309	179.15	3,263,986
Petroleum	73.24	231,860	64.22	201,150	137.46	433,010
Phillips	53.05	2,074,730	42.77	1,697,175	95.82	3,771,905
Pondera	81.89	2,058,775	57.01	1,427,238	138.90	3,486,013
Powder River	36.52	2,375,252	24.67	1,662,463	61.19	4,037,715
Powell	103.34	1,442,354	55.09	765,461	158.43	2,207,815
Prairie	50.72	331,897	36.40	238,984	87.12	570,881
Ravalli	90.20	2,155,849	67.73	1,591,240	157.93	3,747,089
Richland	49.43	6,132,769	32.67	4,400,122	82.10	10,532,891
Roosevelt	65.62	4,986,716	51.84	3,921,926	117.48	8,908,642
Rosebud	46.58	11,336,145	33.67	8,235,186	80.25	19,571,331
Sanders	96.02	1,994,725	61.71	1,289,994	157.73	3,284,719
Sheridan	43.90	3,846,702	44.50	3,883,713	88.40	7,730,415
Silver Bow	175.99	8,201,709	102.57	4,776,517	278.56	12,978,226
Stillwater	84.28	1,259,668	71.17	1,068,506	155.45	2,328,174
Sweet Grass	54.91	366,316	76.35	511,112	131.26	877,428
Teton	71.59	1,349,847	62.95	1,182,355	134.54	2,532,202
Toole	52.17	2,518,898	39.03	1,906,390	91.20	4,425,288
Treasure	87.07	406,727	52.68	242,376	139.75	649,103
Valley	74.97	3,315,307	56.24	2,458.939	131.21	5,774,246
Wheatland	56.45	411,880	68.80	492,080	125.25	903,960
Wibaux	35.30	999,945	25.68	724,976	60.98	1,724,921
Yellowstone	103.71	20,741,036	54.22	11,185,847	157.93	31,926,883
TOTAL		$188,294,699		$140,760,753		$329,055,452

* Includes Vo-tech and Community College levies

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES — 1983

	Total Average Levy for State, County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	237.77	$ 31,413	$ 220,072	$ 3,835,890
Big Horn	105.80	——	200,885	12,149,023
Blaine	168.70	——	422,352	5,964,241
Broadwater	200.41	21,952	259,415	2,186,520
Carbon	191.22	38,147	95,295	5,045,458
Carter	226.98	604	87,678	1,661,577
Cascade	277.15	119,692	2,271,841	25,939,571
Chouteau	197.76	17,396	510,605	6,317,573
Custer	311.05	——	325,840	6,154,426
Daniels	264.33	199	94,859	2,124,266
Dawson	259.51	15,820	630,239	7,984,622
Deer Lodge	352.64	282,867	108,821	4,684,387
Fallon	96.28	31,065	65,236	10,555,665
Fergus	234.56	23,000	231,701	5,234,285
Flathead	243.93	517,066	1,032,865	20,962,580
Gallatin	268.81	236,961	1,222,413	16,281,870
Garfield	205.91	——	85,574	1,439,480
Glacier	214.27	232	149,889	9,240,080
Golden Valley	172.58	78	15,205	870,351
Granite	270.56	31,447	150,691	1,599,014
Hill	226.62	122,250	361,243	10,517,489
Jefferson	262.28	74,174	183,830	3,084,764
Judith Basin	242.12	18,988	157,012	2,318,931
Lake	230.89	186,187	1,570,119	7,641,110
Lewis & Clark	325.03	179,848	673,735	18,433,199
Liberty	155.76	——	100,133	3,046,474
Lincoln	206.78	143,522	280,794	7,190,341
Madison	184.41	39,206	525,424	3,532,263
McCone	228.22	285	247,671	2,569,309
Meagher	181.32	8,823	77,413	1,475,397
Mineral	298.70	35,159	32,509	1,381,440
Missoula	270.42	1,082,521	1,087,900	33,897,660
Musselshell	112.92	——	31,245	3,160,419
Park	242.77	91,132	213,716	4,467,452
Petroleum	146.51	——	3,337	422,210
Phillips	132.52	——	371,871	5,058,275
Pondera	200.92	26,972	86,148	4,842,210
Powder River	83.28	13,211	43,708	6,753,454
Powell	281.50	76,543	65,275	3,070,282
Prairie	178.41	3,399	284,248	1,329,666
Ravalli	238.15	159,846	452,856	5,984,313
Richland	114.71	3,909	820,747	17,263,955
Roosevelt	168.03	20,906	375,158	13,099,350
Rosebud	102.10	725,536	1,208,721	24,722,303
Sanders	201.76	105,486	234,997	4,467,246
Sheridan	105.93	464,295	40,121	9,746,193
Silver Bow	384.62	1,458,998	1,988,042	21,835,151
Stillwater	222.25	25,668	136,670	3,363,916
Sweet Grass	233.00	2,309	43,275	1,648,994
Teton	215.15	581	935,867	4,668,254
Toole	156.25	——	146,412	6,867,837
Treasure	221.90	——	48,169	896,899
Valley	204.68	1,234	326,595	7,281,806
Wheatland	218.82	385	29,915	1,455,745
Wibaux	114.45	80,483	18,473	3,288,524
Yellowstone	223.53	22,090	2,546,724	43,456,758
TOTAL		$ 6,541,885	$ 23,931,549	$ 444,470,468

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES — 1984

	Total Average Levy for State, County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	250.71	$ 34,890	$ 220,169	$ 4,060,880
Big Horn	103.01	——	225,966	13,486,106
Blaine	167.53	——	436,042	6,100,841
Broadwater	189.83	135,400	304,269	2,485,092
Carbon	192.90	57,248	121,250	5,652,124
Carter	216.72	598	93,217	1,598,008
Cascade	346.81	123,513	2,148,961	47,654,697
Chouteau	205.82	31,253	627,906	6,871,901
Custer	342.55	——	315,547	6,443,870
Daniels	260.15	808	84,223	2,207,067
Dawson	259.38	17,850	634,943	8,026,594
Deer Lodge	370.68	315,141	124,402	5,009,920
Fallon	85.93	122,495	85,998	10,225,935
Fergus	275.03	55,541	258,021	6,183,514
Flathead	278.28	479,953	1,054,529	24,116,935
Gallatin	279.32	259,983	1,179,924	17,802,909
Garfield	197.85	——	85,158	1,463,862
Glacier	198.95	232	184,570	9,311,976
Golden Valley	180.11	78	75,253	1,106,280
Granite	237.58	31,414	140,514	1,520,359
Hill	234.24	113,718	378,689	11,012,423
Jefferson	227.19	43,626	173,536	3,748,978
Judith Basin	257.39	15,680	168,229	2,535,391
Lake	244.44	184,163	1,706,459	8,306,277
Lewis & Clark	334.80	194,492	683,917	20,423,118
Liberty	151.75	19,026	155,069	3,243,625
Lincoln	220.14	138,695	285,105	7,725,361
Madison	204.10	51,222	170,529	3,563,815
McCone	223.42	247	269,834	2,710,037
Meagher	196.35	8,829	86,736	1,689,254
Mineral	358.65	33,354	16,032	1,638,274
Missoula	274.41	1,483,871	1,549,612	36,091,388
Musselshell	115.42	——	25,864	3,173,822
Park	264.53	89,274	237,767	5,065,001
Petroleum	161.71	——	9,305	546,076
Phillips	134.37	——	362,547	5,695,093
Pondera	207.05	29,356	118,511	5,319,508
Powder River	82.59	15,406	65,881	6,108,266
Powell	233.83	80,926	92,652	3,429,746
Prairie	170.85	2,469	278,869	1,418,805
Ravalli	223.22	172,926	500,772	6,258,780
Richland	117.40	4,981	905,625	15,761,521
Roosevelt	166.28	27,411	359,465	12,956,194
Rosebud	100.08	54,244	957,424	25,488,346
Sanders	214.16	108,171	294,861	4,878,708
Sheridan	118.82	206,108	37,296	10,705,451
Silver Bow	389.05	1,615,643	2,196,539	22,527,149
Stillwater	237.17	24,262	149,570	3,728,009
Sweet Grass	206.26	——	2,314	1,502,550
Teton	210.14	933	997,444	4,935,617
Toole	138.54	——	162,638	6,890,194
Treasure	206.35	——	47,399	1,013,951
Valley	179.66	1,286	353,521	8,241,367
Wheatland	206.89	385	79,874	1,558,274
Wibaux	105.74	82,676	27,843	3,107,791
Yellowstone	219.90	15,515	2,064,619	45,059,012
TOTAL		$ 6,485,292	$ 24,373,209	$ 489,386,042

TOTAL TAXES LEVIED — 1983

	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D.'s	Grand Total of All Taxes for all Purposes
Beaverhead	$ 267,913	$ 35,381	$ 303,294	$ 4,139,184
Big Horn	281,255	285,042	566,297	12,715,320
Blaine	227,772	674,924	902,696	6,866,937
Broadwater	105,697	31,003	136,700	2,323,220
Carbon	339,488	101,502	440,990	5,486,448
Carter	38,229	——	38,229	1,699,806
Cascade	5,103,483	——	5,103,483	31,043,054
Chouteau	245,598	117,631	363,229	6,680,802
Custer	822,599	521,299	1,343,898	7,498,324
Daniels	88,857	23,603	112,460	2,236,726
Dawson	537,276	495,462	1,032,738	9,017,360
Deer Lodge	86,405	170,356	256,761	4,941,148
Fallon	164,431	102,943	267,374	10,823,039
Fergus	583,979	155,359	739,338	5,973,623
Flathead	2,314,073	1,174,407	3,488,480	24,451,060
Gallatin	2,484,125	161,550	2,645,675	18,927,545
Garfield	16,244	3,095	19,339	1,458,819
Glacier	289,384	50,826	340,210	9,580,290
Golden Valley	17,738	——	17,738	888,089
Granite	85,951	3,135	89,086	1,688,100
Hill	1,024,021	939,175	1,963,196	12,480,685
Jefferson	132,105	——	132,105	3,216,869
Judith Basin	36,179	3,874	40,053	2,358,984
Lake	338,620	210,463	549,083	8,190,193
Lewis & Clark	2,618,943	2,793,363	5,412,306	23,845,505
Liberty	67,014	80,405	147,419	3,193,893
Lincoln	346,112	54,337	400,449	7,590,790
Madison	119,188	5,678	124,866	3,657,129
McCone	80,001	512	80,513	2,649,822
Meagher	60,113	1,336	61,449	1,536,846
Mineral	98,538	——	98,538	1,479,978
Missoula	5,441,143	1,176,040	6,617,183	40,514,843
Musselshell	119,025	160,369	279,394	3,439,813
Park	786,609	254,367	1,040,976	5,508,428
Petroleum	9,778	——	9,778	431,988
Phillips	348,851	268,881	617,732	5,676,007
Pondera	307,490	274,621	582,111	5,424,321
Powder River	37,839	24,426	62,265	6,815,719
Powell	199,094	41,942	241,036	3,311,318
Prairie	55,512	35,098	90,610	1,420,276
Ravalli	394,907	34,735	429,642	6,413,955
Richland	525,656	749,110	1,274,766	18,538,721
Roosevelt	343,226	366,335	709,561	13,808,911
Rosebud	176,302	204,497	380,799	25,103,102
Sanders	215,881	1,987	217,868	4,685,114
Sheridan	334,516	39,022	373,538	10,119,731
Silver Bow	14,838	376,581	391,419	22,226,570
Stillwater	103,096	32,190	135,286	3,499,202
Sweet Grass	115,361	1,318	116,679	1,765,673
Teton	169,180	127,988	297,168	4,965,422
Toole	231,575	45,158	276,733	7,144,570
Treasure	25,578	1,598	27,176	924,075
Valley	469,066	7,073	476,139	7,757,945
Wheatland	63,219	1,277	64,496	1,520,241
Wibaux	64,549	22,746	87,295	3,375,819
Yellowstone	8,984,976	9,567,135	18,552,111	62,008,869
TOTAL	$ 38,558,598	$ 22,011,155	$ 60,569,753	$ 505,040,221

TOTAL TAXES LEVIED — 1984

	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D.'s	Grand Total of All Taxes for all Purposes
Beaverhead	$ 304,330	$ 34,011	$ 338,341	$ 4,399,221
Big Horn	275,771	278,477	554,248	14,040,354
Blaine	196,063	482,210	678,273	6,779,114
Broadwater	120,677	30,476	151,153	2,636,245
Carbon	349,886	129,788	479,674	6,131,798
Carter	27,824	——	27,824	1,625,832
Cascade	5,412,147	——	5,412,147	53,066,844
Chouteau	244,533	130,380	374,913	7,246,814
Custer	901,341	683,353	1,584,694	8,028,564
Daniels	95,309	28,480	123,789	2,330,856
Dawson	814,595	504,361	1,318,956	9,345,550
Deer Lodge	68,938	242,835	311,773	5,321,693
Fallon	270,677	78,839	349,516	10,575,451
Fergus	644,484	166,869	811,353	6,994,867
Flathead	2,340,384	1,093,958	3,434,342	27,551,277
Gallatin	2,792,602	——	2,792,602	20,595,511
Garfield	19,134	3,106	22,240	1,486,102
Glacier	311,922	53,026	364,949	9,676,925
Golden Valley	36,885	——	36,885	1,143,165
Granite	84,050	3,116	87,166	1,607,525
Hill	1,064,829	947,546	2,012,375	13,024,798
Jefferson	133,583	——	133,583	3,882,561
Judith Basin	42,928	3,946	46,874	2,582,265
Lake	363,605	226,313	589,918	8,896,195
Lewis & Clark	2,623,825	2,679,746	5,303,571	25,726,689
Liberty	68,427	73,675	142,102	3,385,727
Lincoln	345,614	49,192	394,806	8,120,167
Madison	130,973	94,960	225,933	3,789,748
McCone	87,795	673	88,468	2,798,505
Meagher	64,454	1,217	65,671	1,754,925
Mineral	91,828	——	91,828	1,730,102
Missoula	5,843,398	1,496,742	7,340,140	43,431,528
Musselshell	127,473	177,099	304,572	3,478,394
Park	806,190	282,559	1,088,749	6,153,750
Petroleum	12,992	——	12,992	559,068
Phillips	292,021	270,020	562,041	6,257,134
Pondera	324,528	308,885	633,413	5,952,921
Powder River	60,814	27,960	88,773	6,197,039
Powell	210,625	47,791	258,416	3,688,162
Prairie	60,207	34,230	94,437	1,513,242
Ravalli	423,324	36,835	460,159	6,718,939
Richland	641,083	741,160	1,382,243	17,143,764
Roosevelt	338,558	404,597	743,155	13,699,349
Rosebud	208,349	282,739	491,088	25,979,434
Sanders	242,734	1,626	244,360	5,123,068
Sheridan	317,053	37,329	354,382	11,059,833
Silver Bow	14,073	410,061	424,134	22,951,283
Stillwater	132,549	29,771	162,320	3,890,329
Sweet Grass	113,678	1,339	115,017	1,617,567
Teton	215,031	176,003	391,034	5,326,651
Toole	333,508	39,967	373,475	7,263,669
Treasure	26,574	1,528	28,102	1,042,053
Valley	499,071	8,575	507,646	8,749,013
Wheatland	65,690	1,277	66,967	1,625,241
Wibaux	69,293	22,226	91,519	3,199,310
Yellowstone	9,222,598	10,911,575	20,134,173	65,193,185
TOTAL	$ 40,930,827	$ 23,772,447	$ 64,703,274	$ 554,089,316

IX. CHILD SUPPORT AND MEDICAID FRAUD: ABANDONED PROPERTY

Montana Child Support Enforcement

The Department of Revenue's Child Support Enforcement Program under Title IVD of the Social Security Act is responsible for enforcing child support obligations. In the case of families receiving public assistance through local welfare agencies, the Program recoups taxpayer money for the county, state and federal governments. The Program will also accept applications from non welfare recipients and collect support for which a minor cost recovery fee is charged. Other program responsibilities include paternity establishment, locating absent parents, identifying unreported child support, and formalizing support obligations. Recent federal legislation places an increased burden on state programs in terms of mandatory procedures and dramatically larger case numbers.

Montana Child Support Enforcement Collections

	FY83	FY84	% Increase
AFDC* Collections	$1,728,038	$2,270,847	31%
NAFDC** Collections	615,516	697,581	13%
Total Collections	2,343,554	2,968,428	27%
Total Adm. Costs	1,152,138	1,326,284	15%
Effectiveness Ratio (Total Collected)	2.03***	2.24***	10%
Effectiveness Ratio (AFDC Collected)	1.50	1.71	14%

* Aid to families with dependent children (public assistance)

** Non-aid to families with dependent children (non public assistance)

*** For every $1 spent the Department of Revenue collected $2.03 in FY 83 and $2.24 in FY 84

Medicaid Fraud

The Montana Medicaid Fraud Control Bureau was established in late 1979 as a result of federal legislation providing for the creation and funding of state medicaid fraud units. Under federal and state laws the Bureau investigates alleged instances of fraud committed by medicaid providers (nursing homes, pharmacies, doctors, dentists, psychologists, etc.), prepares files for prosecution, and in most cases prosecutes the offenders. The Bureau is 75% federally funded and the state contribution is 25%.

Montana Medicaid Fraud Control Bureau
October 1, 1982—September 30, 1984

1. The number of investigations initiated, completed or closed:

Provider Category	Cases Opened		Cases Closed	
	82-83	83-84	82-83	83-84
Ambulances	0	2	0	1
Hospitals	0	3	0	1
MD's	9	8	1	4
Dentists	2	2	1	2
Pharmacies	4	2	7	3
Nursing Homes	5	4	7	3
Durable Med. Equip.	1	3	2	1
Psychologists	1	1	1	4
Optometrists	1	3	0	0
Home Health Care	1	0	1	0
Patient Abuse	1	2	1	1
Civil Recovery (where investigation to be closed)—DME	1	0	0	0
TOTALS	26	30	21	20

2. Number of Cases Resolved

	82-83	83-84
1) Convictions	3	0
2) No Criminal Violation or Insufficient Evidence	23	20

3. A) Total amount of overpayment identified by Medicaid Fraud Bureau: (Collected by Social and Rehabilitation Services)

82-83	83-84
$65,634.93	$57,265.85

B) Total amount of overpayment collected by Medicaid Fraud Bureau:

82-83	83-84
$14,989.14	$26,471.05

C) Total Collections:

82-83	83-84
$80,624.07	$83,736.90

Abandoned Property

Abandoned property is any intangible and certain tangible personal property unclaimed by the owner for seven (7) or more years. One of the purposes of the Unclaimed Property law is to protect the owners of lost or abandoned property. All files are open to the public. There is an unlimited refund period on items over $10 payable to an original owner, heir or beneficiary. Only the principle is paid—not interest or dividends due after property is submitted to the state. All money over $25,000 (the amount of the refund agency account), is transferred monthly to the Montana State Educational Trust Fund. The interest income earned by the trust fund is divided among the state's school districts on a pro-rata basis.

A field audit program was started in May, 1983. As of November 1, 1984, there have been fourteen examinations of financial institutions resulting in total preliminary assessments of $486,094.86.

APPENDIX

REVENUE OVERSIGHT COMMITTEE
CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY

As required in section 5-18-108, MCA, the Revenue Oversight Committee herein presents its critique of the Montana Department of Revenue.

The Committee enjoyed and appreciated the continued cooperation of the Department during the 1983-1984 biennium. Requests for information were generally answered promptly and fully. Department staff were available as needed for direct personal contact with the Committee and the Committee's staff.

During the Committee's 18-month study of Montana's property tax classification system requested by House Joint Resolution 31, the Department provided significant support services in preparing property tax data for the Committee. This contribution was critical to the success of the Committee's study.

As is always the case, there were times when the Department requested guidance from the Committee as to the legislative intent of statutory language. The Committee saw these requests as valuable opportunities for the Legislature and the Department to work together to ensure the most efficient, effective, and equitable administration of Montana's tax laws.

The Committee's commitment to fulfilling statutorily required duties and conducting in-depth studies requested by the Legislature resulted in a heavy workload for the Committee during the 1983-1984 interim. This commitment precluded the Committee from critical analysis of the Department's entire operations. Without such analysis, any review of or comment on the Department's budget would be without merit. Consequently, the Committee made no such attempt.

During the coming biennium the Committee looks forward to continuing the traditionally fine working relationship that has developed between the Department and the Legislature's tax specialists.

/s/ Verner L. Bertelsen

Representative Verner Bertelsen, Chairman
For the Revenue Oversight Committee

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